



3014 (02-02-05)

ANNUAL REPORT

OF

Name: SPOONER MUNICIPAL UTILITIES

Principal Office: CITY HALL - 515 SUMMIT ST.
P.O. BOX 548
SPOONER, WI 54801-0548

For the Year Ended: DECEMBER 31, 2005

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

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

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Full-Time Employees (FTE)	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110.1)	F-08
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110.2)	F-09
Net Nonutility Property (Accts. 121 & 122)	F-10
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-11
Materials and Supplies	F-12
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-13
Capital Paid in by Municipality (Acct. 200)	F-14
Bonds (Acct. 221)	F-15
Notes Payable & Miscellaneous Long-Term Debt	F-16
Taxes Accrued (Acct. 236)	F-17
Interest Accrued (Acct. 237)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Important Changes During the Year	F-21
Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility	F-22
Financial Section Footnotes	F-23
WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service --Plant Financed by Utility or Municipality--	W-08
Water Utility Plant in Service --Plant Financed by Contributions--	W-10
Source of Supply, Pumping and Purchased Water Statistics	W-12
Sources of Water Supply - Ground Waters	W-13
Sources of Water Supply - Surface Waters	W-14
Pumping & Power Equipment	W-15
Reservoirs, Standpipes & Water Treatment	W-16
Water Mains	W-17
Water Services	W-18
Meters	W-19
Hydrants and Distribution System Valves	W-20

TABLE OF CONTENTS

Schedule Name	Page
WATER OPERATING SECTION	
Water Operating Section Footnotes	W-21
ELECTRIC OPERATING SECTION	
Electric Operating Revenues & Expenses	E-01
Other Operating Revenues (Electric)	E-02
Electric Operation & Maintenance Expenses	E-03
Taxes (Acct. 408 - Electric)	E-04
Property Tax Equivalent (Electric)	E-05
Property Tax Equivalent (Electric)	E-05
Electric Utility Plant in Service --Plant Financed by Utility or Municipality--	E-06
Electric Utility Plant in Service --Plant Financed by Contributions--	E-08
Transmission and Distribution Lines	E-10
Rural Line Customers	E-11
Monthly Peak Demand and Energy Usage	E-12
Electric Energy Account	E-13
Sales of Electricity by Rate Schedule	E-14
Purchased Power Statistics	E-16
Production Statistics Totals	E-17
Production Statistics	E-18
Internal Combustion Generation Plants	E-19
Steam Production Plants	E-19
Hydraulic Generating Plants	E-21
Substation Equipment	E-23
Electric Distribution Meters & Line Transformers	E-24
Street Lighting Equipment	E-25
Electric Operating Section Footnotes	E-26

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: SPOONER MUNICIPAL UTILITIES

Utility Address: CITY HALL - 515 SUMMIT ST.

P.O. BOX 548

SPOONER, WI 54801-0548

When was utility organized? 1/15/1905

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: BARBARA DANIELS, CMC

Title: CLERK/TREASURER

Office Address:

515 SUMMIT ST.

P.O. BOX 548

SPOONER, WI 54801

Telephone: (715) 635 - 8769

Fax Number: (715) 635 - 9319

E-mail Address: cityofspooner@centurytel.com

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

Name: DANIEL L. THOLE, CPA

Title: INDEPENDENT AUDITOR

Office Address: TRACEY & THOLE, S.C.

502 SECOND STREET

HUDSON, WI 54016

Telephone: (715) 386 - 2391

Fax Number: (715) 386 - 0535

E-mail Address: tractool@presenter.net

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

Name: GARY CUSKEY

Title: UTILITY COMMITTEE CHAIRMAN

Office Address:

511 DALE STREET

SPOONER, WI 54801

Telephone: (715) 635 - 3719

Fax Number:

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: DANIEL L. THOLE, CPA

Title: INDEPENDENT AUDITOR

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

Telephone: (715) 386 - 2391

Fax Number: (715) 386 - 0535

E-mail Address: tractool@presenter.net

Date of most recent audit report: 1/27/2006

Period covered by most recent audit: 1/1/05 - 12/31/05

Names and titles of utility management including manager or superintendent:

Name: WAYNE FISCHER

Title: SUPERINTENDENT

Office Address:
515 SUMMIT ST.
P.O. BOX 548
SPOONER, WI 54801

Telephone: (715) 635 - 8769

Fax Number:

E-mail Address: smu@centurytel.com

Name of utility commission/committee: Gary Cuskey, Chairman

Names of members of utility commission/committee:

- MARVIN BRAY, MEMBER
 - GARY CUSKEY, CHAIRMAN
 - FRED SCHLUTER, MEMBER
-

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

None.

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	2,665,232	2,180,711	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	2,229,653	1,842,375	2
Depreciation Expense (403)	165,172	157,503	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	103,307	104,404	5
Total Operating Expenses	2,498,132	2,104,282	
Net Operating Income	167,100	76,429	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	167,100	76,429	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	59,448	43,880	10
Miscellaneous Nonoperating Income (421)	10,331	36,748	11
Total Other Income	69,779	80,628	
Total Income	236,879	157,057	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(10,160)	(10,190)	12
Other Income Deductions (426)	22,855	21,986	13
Total Miscellaneous Income Deductions	12,695	11,796	
Income Before Interest Charges	224,184	145,261	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	96,467	77,184	14
Amortization of Debt Discount and Expense (428)	3,197	3,315	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	15,768	45,981	17
Other Interest Expense (431)	128	9,377	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	115,560	135,857	
Net Income	108,624	9,404	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,595,452	2,793,176	20
Balance Transferred from Income (433)	108,624	9,404	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	207,128	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)	2,704,076	2,595,452	

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	2,665,232		2,665,232	1
Total (Acct. 400):	2,665,232	0	2,665,232	
Operation and Maintenance Expense (401-402):				
Derived	2,229,653		2,229,653	2
Total (Acct. 401-402):	2,229,653	0	2,229,653	
Depreciation Expense (403):				
Derived	165,172		165,172	3
Total (Acct. 403):	165,172	0	165,172	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	103,307		103,307	5
Total (Acct. 408):	103,307	0	103,307	
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:	167,100	0	167,100	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE	0		0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
ELECTRIC DEPARTMENT INCOME ON INVESTMENTS	11,044	0	11,044	11

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
WATER DEPARTMENT INCOME ON INVESTMENTS	4,515	0	4,515 12
WATER DEPARTMENT INCOME ON ADVANCES TO TID	43,889	0	43,889 13
Total (Acct. 419):	59,448	0	59,448
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	[REDACTED]	5,371	5,371 14
Contributed Plant - Electric	[REDACTED]	4,960	4,960 15
NONE	0	0	0 16
Total (Acct. 421):	0	10,331	10,331
TOTAL OTHER INCOME:	59,448	10,331	69,779

MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(10,160)	[REDACTED]	(10,160) 17
NONE	0	0	0 18
Total (Acct. 425):	(10,160)	0	(10,160)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	13,998	13,998 19
Depreciation Expense on Contributed Plant - Electric	[REDACTED]	8,449	8,449 20
MEUW LOBBYING EXPENSE	408	0	408 21
Total (Acct. 426):	408	22,447	22,855
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(9,752)	22,447	12,695

INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	96,467	[REDACTED]	96,467 22
Total (Acct. 427):	96,467	0	96,467
Amortization of Debt Discount and Expense (428):			
ELECTRIC REVENUE BONDS	2,317	[REDACTED]	2,317 23
WATER REVENUE BONDS	880	[REDACTED]	880 24
Total (Acct. 428):	3,197	0	3,197
Amortization of Premium on Debt--Cr. (429):			
NONE	0	[REDACTED]	0 25
Total (Acct. 429):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Interest on Debt to Municipality (430):			
Derived	15,768		15,768 26
Total (Acct. 430):	15,768	0	15,768
Other Interest Expense (431):			
Derived	128		128 27
Total (Acct. 431):	128	0	128
Interest Charged to Construction--Cr. (432):			
NONE	0		0 28
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	115,560	0	115,560
NET INCOME:	120,740	(12,116)	108,624
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	1,943,682	651,770	2,595,452 29
Total (Acct. 216):	1,943,682	651,770	2,595,452
Balance Transferred from Income (433):			
Derived	120,740	(12,116)	108,624 30
Total (Acct. 433):	120,740	(12,116)	108,624
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 31
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 32
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 33
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 34
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	2,064,422	639,654	2,704,076

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	374,798	2,290,434	0	0	2,665,232	1
Less: interdepartmental sales	0	3,548	0	0	3,548	2
Less: interdepartmental rents	0	21,000		0	21,000	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					0	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	374,798	2,265,886	0	0	2,640,684	

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	83,161		83,161	1
Electric operating expenses	146,124		146,124	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	8,167		8,167	8
Electric utility plant accounts	18,978		18,978	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	160		160	13
Accum. prov. for depreciation of electric plant	618		618	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	257,208	0	257,208	

FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	2.3	1
Electric	4.7	2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	6,554,229	6,379,506	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,211,493	2,112,749	2
Net Utility Plant	4,342,736	4,266,757	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	1,011,674	1,030,394	5
Other Investments (124)	0	0	6
Special Funds (125)	251,909	248,610	7
Total Other Property and Investments	1,263,583	1,279,004	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	231,026	537,805	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	173,332	117,344	11
Other Accounts Receivable (143)	4,202	14,877	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	112,046	116,968	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	520,606	786,994	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	21,715	24,911	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	87,906	103,890	20
Total Deferred Debits	109,621	128,801	
Total Assets and Other Debits	6,236,546	6,461,556	

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)	542,006	537,149	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	2,704,076	2,595,452	23
Total Proprietary Capital	3,246,082	3,132,601	
LONG-TERM DEBT			
Bonds (221)	2,015,000	2,140,000	24
Advances from Municipality (223)	430,000	440,000	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	2,445,000	2,580,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	5,236	5,050	27
Accounts Payable (232)	167,182	356,373	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	83,090	82,610	31
Interest Accrued (237)	17,693	18,453	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	273,201	462,486	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	272,263	286,469	36
Total Deferred Credits	272,263	286,469	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	6,236,546	6,461,556	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	3,059,361	0	0	3,320,145	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	2,390,062	0	0	3,170,523	2
Utility Plant in Service - Contributed Plant (101.2)	702,032	0	0	205,086	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)	86,526				9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	3,178,620	0	0	3,375,609	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	673,290	0	0	1,277,783	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	170,208	0	0	90,212	13
Total Accumulated Provision	843,498	0	0	1,367,995	
Net Utility Plant	2,335,122	0	0	2,007,614	

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

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

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	653,471	1,218,237			1,871,708	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	44,885	120,287			165,172	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	4,555				4,555	6
Accruals charged other						7
accounts (specify):						8
Transportation Expense	644	15,454			16,098	9
Salvage	2,030	7,553			9,583	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	52,114	143,294	0	0	195,408	16
Debits during year						17
Book cost of plant retired	32,135	82,999			115,134	18
Cost of removal	160	749			909	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	32,295	83,748	0	0	116,043	25
Balance end of year (110.1)	673,290	1,277,783	0	0	1,951,073	26
Composite Depreciation Rate?	Yes	Yes				27
If yes, what is the rate?	2.00%	4.17%				28

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

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

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	159,278	81,763			241,041	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	13,998	8,449			22,447	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	13,998	8,449	0	0	22,447	16
Debits during year						17
Book cost of plant retired	1,105	0			1,105	18
Cost of removal	1,963				1,963	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	3,068	0	0	0	3,068	25
Balance end of year (110.1)	170,208	90,212	0	0	260,420	26
Composite Depreciation Rate?	Yes	Yes				27
If yes, what is the rate?	2.00%	4.17%				28

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other			86,077		86,077	92,179	2
Total Electric Utility					86,077	92,179	

Account	Total End of Year	Amount Prior Year	
Electric utility total	86,077	92,179	1
Water utility	25,969	24,789	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	112,046	116,968	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
ELECTRIC MORTGAGE REVENUE BONDS DATED 10/1/97	2,316	428	15,778	1
WATER REVENUE BONDS DATED 7/1/04	880	428	5,937	2
Total			21,715	
Unamortized premium on debt (251)				
NONE				3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	537,149	1
Changes during year (explain):		
PRIMARY ELECTRIC EXTENSION FINANCED BY TID #3	3,207	2
WATERMAIN SERVICES FINANCED BY TID #3	1,650	3
Balance end of year	<u>542,006</u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
ELECTRIC REVENUE BONDS	10/01/1997	10/01/2017	5.43%	935,000	1
WATER REVENUE BONDS	07/01/2004	12/02/2016	4.23%	1,080,000	2
Total Bonds (Account 221):				2,015,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
WATER DEPARTMENT	10/01/2003	12/01/2012	3.73%	430,000	1
Total for Account 223				430,000	
Notes Payable (231)					
CUSTOMER DEPOSITS	12/31/2005	12/31/2003	1.50%	5,236	2
Total for Account 231				5,236	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	82,610	1
Accruals:		
Charged water department expense	46,581	2
Charged electric department expense	56,726	3
Charged sewer department expense	1,122	4
Other (explain):		
NONE		5
Total Accruals and other credits	104,429	
Taxes paid during year:		
County, state and local taxes	82,610	6
Social Security taxes	18,996	7
PSC Remainder Assessment	1,892	8
Other (explain):		
License Fee Assessment	451	9
Total payments and other debits	103,949	
Balance end of year	83,090	

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)					
ELECTRIC MORTGAGE REVENUE BONDS	13,107	51,768	52,428	12,447	1
WATER REVENUE BONDS	3,736	44,699	44,830	3,605	2
Subtotal	16,843	96,467	97,258	16,052	
Advances from Municipality (223)					
Electric Department	0			0	3
WATER DEPARTMENT	1,315	15,768	15,783	1,300	4
Subtotal	1,315	15,768	15,783	1,300	
Other Long-Term Debt (224)					
Interest on Long-Term Debt	0			0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
Customer Deposits	295	128	82	341	6
Subtotal	295	128	82	341	
Total	18,453	112,363	113,123	17,693	

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):		
ADVANCES TO TAX INCREMENTAL DISTRICTS	1,011,674	1
Total (Acct. 123):	1,011,674	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
ELECTRIC BOND REDEMPTION FUND CASH	26,197	3
ELECTRIC BOND RESERVE FUND INVESTMENTS	116,050	4
WATER CONSTRUCTION FUND CASH	109,662	5
Total (Acct. 125):	251,909	
Notes Receivable (141):		
NONE		6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	28,095	7
Electric	145,237	8
Sewer (Regulated)		9
Other (specify):		
NONE		10
Total (Acct. 142):	173,332	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		11
Merchandising, jobbing and contract work	4,202	12
Other (specify):		
NONE		13
Total (Acct. 143):	4,202	
Receivables from Municipality (145):		
NONE		14
Total (Acct. 145):	0	
Prepayments (165):		
NONE		15
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		16
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
UNAMORTIZED PORTION OF WELL RENOVATION	87,906	17
Total (Acct. 183):	87,906	
Payables to Municipality (233):		
NONE		18
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	182,882	19
EMPLOYEE VESTED SICK LEAVE AND VACATION	89,381	20
Total (Acct. 253):	272,263	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	2,355,114	3,145,271	0	0	5,500,385	1
Materials and Supplies	25,379	89,128	0	0	114,507	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	663,380	1,248,010	0	0	1,911,390	4
Customer Advances for Construction					0	5
Regulatory Liability	127,502	60,460	0	0	187,962	6
NONE					0	7
Average Net Rate Base	1,589,611	1,925,929	0	0	3,515,540	
Net Operating Income	70,868	96,232	0	0	167,100	8
Net Operating Income as a percent of Average Net Rate Base						
	4.46%	5.00%	N/A	N/A	4.75%	

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	130,948	62,094	0	0	193,042	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	6,892	3,268	0	0	10,160	3
Other (specify):						
NONE					0	4
Balance End of Year	124,056	58,826	0	0	182,882	

FINANCIAL SECTION FOOTNOTES

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

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

Per letter from Bruce Mathney dated March 7, 2005 the utility was authorized to amortized well renovation costs of \$111,882 over a seven year period starting with the year 2004.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	360,430	335,296	1
Total Sales of Water	360,430	335,296	
Other Operating Revenues			
Forfeited Discounts (470)	1,037	878	2
Miscellaneous Service Revenues (471)	2,612	1,966	3
Rents from Water Property (472)	5,537	2,563	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	5,182	5,730	6
Total Other Operating Revenues	14,368	11,137	
Total Operating Revenues	374,798	346,433	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	17,555	14,820	7
Pumping Expenses (620-625)	19,697	21,383	8
Water Treatment Expenses (630-635)	1,820	7,284	9
Transmission and Distribution Expenses (640-655)	40,605	51,516	10
Customer Accounts Expenses (901-904)	16,149	17,994	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	116,638	84,626	13
Total Operation and Maintenance Expenses	212,464	197,623	
Other Operating Expenses			
Depreciation Expense (403)	44,885	42,068	14
Amortization Expense (404-407)		0	15
Taxes (408)	46,581	45,183	16
Total Other Operating Expenses	91,466	87,251	
Total Operating Expenses	303,930	284,874	
NET OPERATING INCOME	70,868	61,559	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	1,107	49,970	162,562	4
Commercial	196	23,958	55,465	5
Industrial	5	320	1,068	6
Total Metered Sales to General Customers (461)	1,308	74,248	219,095	
Private Fire Protection Service (462)	12		3,982	7
Public Fire Protection Service (463)	1,292		99,319	8
Other Sales to Public Authorities (464)	34	17,594	31,978	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)	1	5,680	6,056	11
Interdepartmental Sales (467)				12
Total Sales of Water	2,647	97,522	360,430	

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)	
BEAVER BROOK SANITARY DISTRICT	Customer's Meter	5,680	6,056	1
Total		5,680	6,056	

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)	95,154	1
Wholesale fire protection billed	4,165	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)	99,319	
Forfeited Discounts (470):		
Customer late payment charges	1,037	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,037	
Miscellaneous Service Revenues (471):		
RECONNECTION AND METER READ-OUT FEES	2,612	7
Total Miscellaneous Service Revenues (471)	2,612	
Rents from Water Property (472):		
EQUIPMENT RENTAL	5,537	8
Total Rents from Water Property (472)	5,537	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	4,173	10
Other (specify):		
BEAVER BROOK SANITARY DISTRICT METER READING AND BILLING CHARGES	1,009	11
Total Other Water Revenues (474)	5,182	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)	0	0	1
Purchased Water (601)	0	0	2
Operation Supplies and Expenses (602)	1,507	3,305	3
Maintenance of Water Source Plant (605)	16,048	11,515	4
Total Source of Supply Expenses	17,555	14,820	
PUMPING EXPENSES			
Operation Labor (620)	1,063	187	5
Fuel for Power Production (621)	0	0	6
Fuel or Power Purchased for Pumping (622)	15,165	12,755	7
Operation Supplies and Expenses (623)	0	0	8
Maintenance of Pumping Plant (625)	3,469	8,441	9
Total Pumping Expenses	19,697	21,383	
WATER TREATMENT EXPENSES			
Operation Labor (630)	1,026	1,500	10
Chemicals (631)	794	5,784	11
Operation Supplies and Expenses (632)	0	0	12
Maintenance of Water Treatment Plant (635)	0	0	13
Total Water Treatment Expenses	1,820	7,284	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	10,735	7,003	14
Operation Supplies and Expenses (641)	11,635	8,918	15
Maintenance of Distribution Reservoirs and Standpipes (650)	0	733	16
Maintenance of Mains (651)	7,255	13,238	17
Maintenance of Services (652)	6,567	13,083	18
Maintenance of Meters (653)	2,215	4,287	19
Maintenance of Hydrants (654)	2,198	4,254	20
Maintenance of Other Plant (655)	0	0	21
Total Transmission and Distribution Expenses	40,605	51,516	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	3,031	2,486	22
Accounting and Collecting Labor (902)	8,339	9,613	23
Supplies and Expenses (903)	4,779	5,895	24
Uncollectible Accounts (904)	0	0	25
Total Customer Accounts Expenses	16,149	17,994	
SALES EXPENSES			
Sales Expenses (910)	0	0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	15,071	21,596	27
Office Supplies and Expenses (921)	5,718	3,342	28
Administrative Expenses Transferred--Credit (922)	0	0	29
Outside Services Employed (923)	8,153	4,589	30
Property Insurance (924)	1,672	1,514	31
Injuries and Damages (925)	420	1,690	32
Employee Pensions and Benefits (926)	62,212	36,677	33
Regulatory Commission Expenses (928)	7,966	0	34
Miscellaneous General Expenses (930)	7,582	7,241	35
Transportation Expenses (933)	7,844	7,977	36
Maintenance of General Plant (935)	0	0	37
Total Administrative and General Expenses	116,638	84,626	
Total Operation and Maintenance Expenses	212,464	197,623	

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		40,641	40,259	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,122	1,164	2
Net property tax equivalent		39,519	39,095	
Social Security		6,760	5,687	3
PSC Remainder Assessment		302	401	4
Other (specify): NONE			0	5
Total tax expense		46,581	45,183	

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			Washburn				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.219844				3
County tax rate	mills		4.990803				4
Local tax rate	mills		9.571084				5
School tax rate	mills		7.132577				6
Voc. school tax rate	mills		1.209131				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		23.123439				10
Less: state credit	mills		0.898641				11
Net tax rate	mills		22.224798				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.571084				14
Combined School Tax Rate	mills		8.341708				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		17.912792				17
Total Tax Rate	mills		23.123439				18
Ratio of Local and School Tax to Total	dec.		0.774660				19
Total tax net of state credit	mills		22.224798				20
Net Local and School Tax Rate	mills		17.216651				21
Utility Plant, Jan. 1	\$	3,059,361	3,059,361				22
Materials & Supplies	\$	24,789	24,789				23
Subtotal	\$	3,084,150	3,084,150				24
Less: Plant Outside Limits	\$	317,569	317,569				25
Taxable Assets	\$	2,766,581	2,766,581				26
Assessment Ratio	dec.		0.853241				27
Assessed Value	\$	2,360,560	2,360,560				28
Net Local & School Rate	mills		17.216651				29
Tax Equiv. Computed for Current Year	\$	40,641	40,641				30
Tax Equivalent per 1994 PSC Report	\$	28,058					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	40,641					34

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	2,313		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)	238,880		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	241,193	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	71,738		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	151,143	2,968	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	2,333		20
Total Pumping Plant	225,214	2,968	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	8,118		23
Total Water Treatment Plant	8,118	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)			2,313	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)			238,880	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	241,193	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			71,738	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	12,200		141,911	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			2,333	20
Total Pumping Plant	12,200	0	215,982	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			8,118	23
Total Water Treatment Plant	0	0	8,118	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	4,396		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	262,913		26
Transmission and Distribution Mains (343)	920,451	2,938	27
Fire Mains (344)	2,647		28
Services (345)	157,720	5,945	29
Meters (346)	152,743	47,731	30
Hydrants (348)	220,515	3,179	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,721,385	59,793	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	13,009		35
Computer Equipment (391.1)	860		36
Transportation Equipment (392)	22,434		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	13,898		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	69,051		41
Communication Equipment (397)	441	39,270	42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	4,563		44
Other Tangible Property (399)	0		45
Total General Plant	124,256	39,270	
Total utility plant in service directly assignable	2,320,166	102,031	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	2,320,166	102,031	

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)			4,396 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			262,913 26
Transmission and Distribution Mains (343)			923,389 27
Fire Mains (344)			2,647 28
Services (345)			163,665 29
Meters (346)	6,139		194,335 30
Hydrants (348)	300		223,394 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	6,439	0	1,774,739
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			13,009 35
Computer Equipment (391.1)			860 36
Transportation Equipment (392)	13,496		8,938 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			13,898 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			69,051 41
Communication Equipment (397)			39,711 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			4,563 44
Other Tangible Property (399)			0 45
Total General Plant	13,496	0	150,030
Total utility plant in service directly assignable	32,135	0	2,390,062
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	32,135	0	2,390,062

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	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 \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	545,198		27
Fire Mains (344)	0		28
Services (345)	124,260	5,371	29
Meters (346)	0		30
Hydrants (348)	28,308		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	697,766	5,371	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	0	0	
Total utility plant in service directly assignable	697,766	5,371	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	697,766	5,371	

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)			545,198 27
Fire Mains (344)			0 28
Services (345)	1,105		128,526 29
Meters (346)			0 30
Hydrants (348)			28,308 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	1,105	0	702,032
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	1,105	0	702,032
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	1,105	0	702,032

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			12,400	12,400	1
February			11,905	11,905	2
March			14,418	14,418	3
April			13,560	13,560	4
May			13,219	13,219	5
June			11,685	11,685	6
July			14,529	14,529	7
August			14,336	14,336	8
September			12,025	12,025	9
October			10,681	10,681	10
November			9,598	9,598	11
December			10,431	10,431	12
Total annual pumpage	0	0	148,787	148,787	
Less: Water sold				97,522	13
Volume pumped but not sold				51,265	14
Volume sold as a percent of volume pumped				66%	15
Volume used for water production, water quality and system maintenance				8,816	16
Volume related to equipment/system malfunction				11,096	17
Non-utility volume NOT included in water sales				10,300	18
Total volume not sold but accounted for				30,212	19
Volume pumped but unaccounted for				21,053	20
Percent of water lost				14%	21
If more than 25%, indicate causes:					22
If more than 25%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				687	24
Date of maximum: 4/7/2005					25
Cause of maximum:					26
Difference in time of day in reading meter.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				254	27
Date of minimum: 10/30/2005					28
Total KWH used for pumping for the year				234,680	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
417 PARK WEST	#3	77	16	936,000	No	1
1401 FIRST STREET	#5	310	16	720,000	Yes	2

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	#3	#5		1
Location	417 PARK WEST AVENUE	1401 FIRST STREET		2
Purpose	S	P		3
Destination	D	D		4
Pump Manufacturer	LAYNE	LAYNE		5
Year Installed	1967	1996		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	1,100	650		8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	U.S. MOTOR		10
Year Installed	1975	1996		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	100	50		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
Year Installed				23
Type				24
Horsepower				25
				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	#1	#2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	S	3
Year constructed	1917	1985	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	220	220	6
Total capacity in gallons (actual)	150,000	150,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.5000	2.5000	12
Is a corrosion control chemical used (yes, no)?	N	N	13
Is water fluoridated (yes, no)?	Y	Y	14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	0.750	522	0	0	0	522	1
M	D	2.000	3,230	0	0	0	3,230	2
A	D	4.000	1,400	0	0	0	1,400	3
M	D	4.000	12,055	0	0	0	12,055	4
A	D	6.000	1,400	0	0	0	1,400	5
M	D	6.000	24,393	0	0	0	24,393	6
P	D	6.000	15,431	80	0	0	15,511	7
M	D	8.000	14,543	0	0	0	14,543	8
P	D	8.000	2,751	0	0	0	2,751	9
M	D	10.000	14,295	0	0	0	14,295	10
P	D	10.000	6,325	0	0	0	6,325	11
P	D	12.000	13,668	0	0	0	13,668	12
Total Within Municipality			110,013	80	0	0	110,093	
P	D	12.000	3,142	0	0	0	3,142	13
Total Outside of Municipality			3,142	0	0	0	3,142	
Total Utility			113,155	80	0	0	113,235	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	998	4	8	0	994	6	1
M	1.000	235	6	1	0	240	8	2
M	1.250	5	0	0	0	5		3
M	1.500	5	0	0	0	5		4
M	2.000	17	2	0	0	19		5
M	4.000	3	0	0	0	3		6
M	6.000	4	0	1	0	3		7
M	8.000	3	0	0	0	3		8
Total Utility		1,270	12	10	0	1,272	14	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,285	12	116	0	1,181	242	1
0.750	0	186			186		2
1.000	38	2	2	0	38	2	3
1.250	2	0	0	0	2	0	4
1.500	24	1	0	0	25	0	5
2.000	26	2	1	0	27	0	6
3.000	3	0	0	0	3	0	7
4.000	3	0	0	0	3	0	8
Total:	1,381	203	119	0	1,465	244	

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	932	148	3	11	0	87	1,181	1
0.750	174					12	186	2
1.000	1	24	2	6	0	5	38	3
1.250	0	2	0	0	0	0	2	4
1.500	0	12	0	5	0	8	25	5
2.000	0	10	0	11	0	6	27	6
3.000	0	0	0	2	0	1	3	7
4.000	0	0	0	2	0	1	3	8
Total:	1,107	196	5	37	0	120	1,465	

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	15	1	1		15	1
Within Municipality	201				201	2
Total Fire Hydrants	216	1	1	0	216	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

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:	213
Number of distribution system valves end of year:	113
Number of distribution valves operated during year:	113

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

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

A/C #926 - Employee Pensions and Benefits - 2005 expense amount includes \$27,978 for pay-off of Wisconsin Retirement System unfunded prior service liability.

A/C #928 - Regulatory Commission Expense - 2005 expense amount includes cost of water utility rate increase study and application.

A/C #651 - Maintenance of Mains - 2005 expense considerable less than 2004 as utility crew concentrated on wastewater utility treatment plant renovation project during 2005 and hence had less time to spend on water plant maintenance projects and also the water experienced no major watermain breaks during 2005.

A/C #652 - Maintenance of Services - 2005 expense less than 2004 as utility crew concentrated on the wastewater utility treatment plant renovation project during 2005 and hence had less time to spend on water plant maintenance projects.

A/C #920 - Administrative and General Salaries - During 2005 the city administrator/engineer charged more of his time to the wastewater treatment plant project and less to water utility projects.

Water Mains (Page W-17)

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

Watermain extension of 80 feet financed by Tax Incremental District #3.

Water Services (Page W-18)

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

Replacement services were financed by the water utility. New services were financed at full cost by tax incremental district or customer at the rates specified in tariff Schedule Cz-1.

Meters (Page W-19)

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)	2,242,307	1,796,918	1
Total Sales of Electricity	2,242,307	1,796,918	
Other Operating Revenues			
Forfeited Discounts (450)	4,773	3,493	2
Miscellaneous Service Revenues (451)	5,590	5,629	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	16,295	9,925	5
Interdepartmental Rents (455)	21,000	18,000	6
Other Electric Revenues (456)	469	313	7
Amortization of Construction Grants (457)	0	0	8
Total Other Operating Revenues	48,127	37,360	
Total Operating Revenues	2,290,434	1,834,278	
Operation and Maintenance Expenses			
Power Production Expenses (500-546)	1,651,898	1,311,443	9
Transmission Expenses (550-553)	0	0	10
Distribution Expenses (560-576)	115,758	151,210	11
Customer Accounts Expenses (901-904)	17,665	17,417	12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-935)	231,868	164,682	14
Total Operation and Maintenance Expenses	2,017,189	1,644,752	
Other Expenses			
Depreciation Expense (403)	120,287	115,435	15
Amortization Expense (404-407)		0	16
Taxes (408)	56,726	59,221	17
Total Other Expenses	177,013	174,656	
Total Operating Expenses	2,194,202	1,819,408	
NET OPERATING INCOME	96,232	14,870	

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	4,773	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	4,773	
Miscellaneous Service Revenues (451):		
RECONNECTION AND METER READ-OUT FEES	5,590	3
Total Miscellaneous Service Revenues (451)	5,590	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
EQUIPMENT RENTAL	16,295	5
Total Rent from Electric Property (454)	16,295	
Interdepartmental Rents (455):		
WATER AND SEWER DEPARTMENTS RENT OF SHOP	9,000	6
WATER AND SEWER DEPARTMENTS RENT OF TRANSPORTATION EQUIPMENT	12,000	7
Total Interdepartmental Rents (455)	21,000	
Other Electric Revenues (456):		
RETAINED SALES TAXES	362	8
MARK-UP ON SALE OF MATERIALS AND SUUPLIES	107	9
Total Other Electric Revenues (456)	469	
Amortization of Construction Grants (457):		
NONE		10
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
POWER PRODUCTION EXPENSES			
STEAM POWER GENERATION EXPENSES			
Operation Supervision and Labor (500)	0	0	1
Fuel (501)	0	0	2
Operation Supplies and Expenses (502)	0	0	3
Steam from Other Sources (503)	0	0	4
Steam Transferred -- Credit (504)	0	0	5
Maintenance of Steam Production Plant (506)	0	0	6
Total Steam Power Generation Expenses	0	0	
HYDRAULIC POWER GENERATION EXPENSES			
Operation Supervision and Labor (530)	0	0	7
Water for Power (531)	0	0	8
Operation Supplies and Expenses (532)	0	0	9
Maintenance of Hydraulic Production Plant (535)	0	0	10
Total Hydraulic Power Generation Expenses	0	0	
OTHER POWER GENERATION EXPENSES			
Operation Supervision and Labor (538)	0	0	11
Fuel (539)	0	0	12
Operation Supplies and Expenses (540)	0	0	13
Maintenance of Other Power Production Plant (543)	0	0	14
Total Other Power Generation Expenses	0	0	
OTHER POWER SUPPLY EXPENSES			
Purchased Power (545)	1,651,898	1,311,443	15
Other Expenses (546)	0	0	16
Total Other Power Supply Expenses	1,651,898	1,311,443	
Total Power Production Expenses	1,651,898	1,311,443	
TRANSMISSION EXPENSES			
Operation Supervision and Labor (550)	0	0	17
Operation Supplies and Expenses (551)	0	0	18

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
TRANSMISSION EXPENSES			
Maintenance of Transmission Plant (553)	0	0	19
Total Transmission Expenses	0	0	
DISTRIBUTION EXPENSES			
Operation Supervision Expenses (560)	23,181	34,510	20
Line and Station Labor (561)	696	240	21
Line and Station Supplies and Expenses (562)	5,537	10,820	22
Street Lighting and Signal System Expenses (565)	0	0	23
Meter Expenses (566)	0	350	24
Customer Installations Expenses (567)	0	0	25
Miscellaneous Distribution Expenses (569)	2,098	1,718	26
Maintenance of Structures and Equipment (571)	1,549	870	27
Maintenance of Lines (572)	70,780	92,649	28
Maintenance of Line Transformers (573)	0	102	29
Maintenance of Street Lighting and Signal Systems (574)	3,463	3,946	30
Maintenance of Meters (575)	8,454	6,005	31
Maintenance of Miscellaneous Distribution Plant (576)	0	0	32
Total Distribution Expenses	115,758	151,210	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	4,471	5,732	33
Accounting and Collecting Labor (902)	8,243	5,113	34
Supplies and Expenses (903)	4,951	6,572	35
Uncollectible Accounts (904)	0	0	36
Total Customer Accounts Expenses	17,665	17,417	
SALES EXPENSES			
Sales Expenses (910)	0	0	37
Total Sales Expenses	0	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	13,507	23,109	38
Office Supplies and Expenses (921)	10,048	6,621	39
Administrative Expenses Transferred -- Credit (922)	0	0	40
Outside Services Employed (923)	13,764	9,919	41
Property Insurance (924)	1,938	1,755	42
Injuries and Damages (925)	8,761	7,727	43
Employee Pensions and Benefits (926)	136,061	60,918	44
Regulatory Commission Expenses (928)	391	7,655	45
Miscellaneous General Expenses (930)	12,445	14,217	46
Transportation Expenses (933)	34,669	32,731	47
Maintenance of General Plant (935)	284	30	48
Total Administrative and General Expenses	231,868	164,682	
Total Operation and Maintenance Expenses	2,017,189	1,644,752	

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		42,449	42,351	1
Social Security		12,236	14,394	2
Wisconsin Gross Receipts Tax		451	428	3
PSC Remainder Assessment		1,590	2,048	4
Other (specify): NONE			0	5
Total tax expense		56,726	59,221	

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			Washburn				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.219844				3
County tax rate	mills		4.990803				4
Local tax rate	mills		9.571084				5
School tax rate	mills		7.132577				6
Voc. school tax rate	mills		1.209131				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		23.123439				10
Less: state credit	mills		0.898641				11
Net tax rate	mills		22.224798				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.571084				14
Combined School Tax Rate	mills		8.341708				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		17.912792				17
Total Tax Rate	mills		23.123439				18
Ratio of Local and School Tax to Total	dec.		0.774660				19
Total tax net of state credit	mills		22.224798				20
Net Local and School Tax Rate	mills		17.216651				21
Utility Plant, Jan. 1	\$	3,320,145	3,320,145				22
Materials & Supplies	\$	92,179	92,179				23
Subtotal	\$	3,412,324	3,412,324				24
Less: Plant Outside Limits	\$	522,662	522,662				25
Taxable Assets	\$	2,889,662	2,889,662				26
Assessment Ratio	dec.		0.853241				27
Assessed Value	\$	2,465,578	2,465,578				28
Net Local & School Rate	mills		17.216651				29
Tax Equiv. Computed for Current Year	\$	42,449	42,449				30
Tax Equivalent per 1994 PSC Report	\$	25,397					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	42,449					34

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

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

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

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

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Land and Land Rights (350)	0		25
Structures and Improvements (352)	0		26
Station Equipment (353)	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)	750		34
Structures and Improvements (361)	0		35
Station Equipment (362)	511,601	17,755	36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	422,231	14,950	38
Overhead Conductors and Devices (365)	314,422	2,593	39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	231,614	11,729	41
Line Transformers (368)	513,244	8,382	42
Services (369)	118,537	13,536	43
Meters (370)	115,679	26,034	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	126,029	22,629	47
Total Distribution Plant	2,354,107	117,608	
GENERAL PLANT			
Land and Land Rights (389)	3,870		48
Structures and Improvements (390)	237,724		49
Office Furniture and Equipment (391)	43,216		50
Computer Equipment (391.1)	95,723	3,773	51
Transportation Equipment (392)	296,124		52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	40,674	11,826	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)			750 34
Structures and Improvements (361)			0 35
Station Equipment (362)			529,356 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	737		436,444 38
Overhead Conductors and Devices (365)	253		316,762 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			243,343 41
Line Transformers (368)			521,626 42
Services (369)	294		131,779 43
Meters (370)	1,078		140,635 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	546		148,112 47
Total Distribution Plant	2,908	0	2,468,807
GENERAL PLANT			
Land and Land Rights (389)			3,870 48
Structures and Improvements (390)			237,724 49
Office Furniture and Equipment (391)			43,216 50
Computer Equipment (391.1)			99,496 51
Transportation Equipment (392)	80,091		216,033 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			52,500 54

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Laboratory Equipment (395)	12,199		55
Power Operated Equipment (396)	18,058		56
Communication Equipment (397)	11,013		57
Miscellaneous Equipment (398)	7,312	295	58
Other Tangible Property (399)	0		59
Total General Plant	765,913	15,894	
Total utility plant in service directly assignable	3,120,020	133,502	
Common Utility Plant Allocated to Electric Department	0		60
Total utility plant in service	3,120,020	133,502	

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)			12,199 55
Power Operated Equipment (396)			18,058 56
Communication Equipment (397)			11,013 57
Miscellaneous Equipment (398)			7,607 58
Other Tangible Property (399)			0 59
Total General Plant	80,091	0	701,716
Total utility plant in service directly assignable	82,999	0	3,170,523
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	82,999	0	3,170,523

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

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

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

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

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

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Land and Land Rights (350)	0		25
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	0		34
Structures and Improvements (361)	0		35
Station Equipment (362)	0		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	29,102	2,723	38
Overhead Conductors and Devices (365)	59,588		39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	32,942	2,238	41
Line Transformers (368)	7,250		42
Services (369)	71,243		43
Meters (370)	0		44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	0		47
Total Distribution Plant	200,125	4,961	
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)			31,825 38
Overhead Conductors and Devices (365)			59,588 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			35,180 41
Line Transformers (368)			7,250 42
Services (369)			71,243 43
Meters (370)			0 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			0 47
Total Distribution Plant	0	0	205,086
GENERAL PLANT			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			0 49
Office Furniture and Equipment (391)			0 50
Computer Equipment (391.1)			0 51
Transportation Equipment (392)			0 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			0 54

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
GENERAL PLANT		
Laboratory Equipment (395)	0	55
Power Operated Equipment (396)	0	56
Communication Equipment (397)	0	57
Miscellaneous Equipment (398)	0	58
Other Tangible Property (399)	0	59
Total General Plant	0	0
Total utility plant in service directly assignable	200,125	4,961
Common Utility Plant Allocated to Electric Department	0	60
Total utility plant in service	200,125	4,961

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)			0 56
Communication Equipment (397)			0 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	205,086
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	0	0	205,086

TRANSMISSION AND DISTRIBUTION LINES

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

RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)
Customers added on rural lines during year:	1
Farm Customers	2
Nonfarm Customers	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	11
Nonfarm	15 12
Total	15 13
Total customers on rural lines at end of year	15 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	5,651	Saturday	01/15/2005	11:30	3,166	1
February	02	5,253	Friday	02/18/2005	10:00	2,653	2
March	03	5,201	Wednesday	03/02/2005	09:00	2,824	3
April	04	4,723	Sunday	04/24/2005	09:30	2,474	4
May	05	5,080	Tuesday	05/31/2005	12:30	2,613	5
June	06	6,682	Thursday	06/23/2005	14:45	2,965	6
July	07	6,866	Friday	07/15/2005	12:45	3,315	7
August	08	7,240	Tuesday	08/02/2005	15:30	3,174	8
September	09	5,979	Tuesday	09/06/2005	12:45	2,852	9
October	10	5,593	Monday	10/03/2005	11:15	2,761	10
November	11	5,270	Wednesday	11/30/2005	11:00	2,782	11
December	12	5,668	Monday	12/19/2005	10:15	3,170	12
Total		69,206				34,749	

System Name

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

Type of Reading	Supplier
15 minutes integrated	EXEL 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	34,751	8
Interchanges:		9
In (gross)		10
Out (gross)		11
Net	0	12
Transmission for/by others (wheeling):		13
Received		14
Delivered		15
Net	0	16
Total Source of Energy	34,751	17
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	33,367	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility		20
Common (office, shops, garages, etc. serving 2 or more util. depts.)		21
Total Used by Company	0	22
Total Sold and Used	33,367	23
Energy Losses:		
Transmission Losses (if applicable)		24
Distribution Losses	1,384	25
Total Energy Losses	1,384	26
Loss Percentage (% Total Energy Losses of Total Source of Energy)	3.9826%	27
Total Disposition of Energy	34,751	28

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)
Residential Sales				
RESIDENTIAL	RG-1	1,254	9,704	1
Total Sales for Residential Sales		1,254	9,704	
Commercial & Industrial				
SMALL POWER	CP-1	11	5,527	2
LARGE POWER TIME-OF-DAY	CP-2	5	7,784	3
GENERAL SERVICE	GS-1	347	10,053	4
Total Sales for Commercial & Industrial		363	23,364	
Public Street & Highway Lighting				
STREET LIGHTING	MS-1	0	270	5
SECURITY LIGHTING	MS-2	0	29	6
Total Sales for Public Street & Highway Lighting		0	299	
Sales for Resale				
NONE				7
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		1,617	33,367	

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)	
		651,329	81,362	732,691	1
0	0	651,329	81,362	732,691	
7,843	13,408	274,738	45,975	320,713	2
18,584	20,109	369,015	68,882	437,897	3
		628,865	84,787	713,652	4
26,427	33,517	1,272,618	199,644	1,472,262	
		30,600	2,253	32,853	5
		4,257	244	4,501	6
0	0	34,857	2,497	37,354	
				0	7
0	0	0	0	0	
26,427	33,517	1,958,804	283,503	2,242,307	

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	XCEL ENERGY				1
Point of Delivery	Spooner Substation				2
Type of Power Purchased (firm, dump, etc.)	firm				3
Voltage at Which Delivered	24				4
Point of Metering	Spooner Substation				5
Total of 12 Monthly Maximum Demands -- kW	69,206				6
Average load factor	68.7841%				7
Total Cost of Purchased Power	1,651,898				8
Average cost per kWh	0.0475				9
On-Peak Hours (if applicable)	9:00am-9:00pm				10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	1,257	1,909			12
February	1,109	1,544			13
March	1,223	1,601			14
April	1,021	1,453			15
May	1,073	1,540			16
June	1,317	1,648			17
July	1,279	2,036			18
August	1,447	1,727			19
September	1,196	1,656			20
October	1,119	1,642			21
November	1,154	1,629			22
December	1,258	1,912			23
Total kWh (000)	14,453	20,297			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 (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?	█	40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?	█	47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

PRODUCTION STATISTICS

Particulars
(a)

Plant
(b)

Plant
(c)

Plant
(d)

Plant
(e)

NONE

STEAM PRODUCTION PLANTS

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

Boilers

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

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

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

STEAM PRODUCTION PLANTS (cont.)

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

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

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

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

1

HYDRAULIC GENERATING PLANTS

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

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

NONE

HYDRAULIC GENERATING PLANTS (cont.)

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

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

SUBSTATION EQUIPMENT

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

Particulars (a)	(b)	(c)	Utility Designation			(f)
			(d)	(e)		
Name of Substation	3EAVVER BRO					1
Voltage--High Side	69					2
Voltage--Low Side	12					3
Num. Main Transformers in Operation	1					4
Total Capacity of Transformers in kVA	10,000					5
Number of Spare Transformers on Hand	1					6
15-Minute Maximum Demand in kW	7,240					7
Dt and Hr of Such Maximum Demand	08/02/2005					8
	15:00					9
Kwh Output	33,367,000					10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	(h)	(i)	Utility Designation			(l)
			(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)	(n)	(o)	Utility Designation			(r)
			(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	1,658	427	21,068	1
Acquired during year	302	3	388	2
Total	1,960	430	21,456	3
Retired during year	48			4
Sales, transfers or adjustments increase (decrease)	19	(3)	380	5
Number end of year	1,931	427	21,836	6
Number end of year accounted for as follows:				7
In customers' use	1,648	368	16,262	8
In utility's use				9
				10
Locked meters on customers' premises				11
In stock	283	59	5,574	12
Total end of year	1,931	427	21,836	13

STREET LIGHTING EQUIPMENT

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Mercury Vapor	175	138	118,577	1
Sodium Vapor	100	127	62,484	2
Sodium Vapor	150	14	10,584	3
Total		279	191,645	
Ornamental				
Mercury Vapor	175	3	2,556	4
Mercury Vapor	400	10	19,320	5
Sodium Vapor	100	37	18,854	6
Sodium Vapor	150	11	8,316	7
Total		61	49,046	
Other				
NONE		0		8
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

General footnotes

None.

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

A/C #545 - Purchased Power - Power cost increase by Excel Energy and loss of 1% discount by Excel Energy.

A/C #560 - Operation Supervision Expenses - During 2005 the utility crew concentrated on the wastewater treatment plant renovation project and hence spent less time on all aspects of electric utility operation and maintenance.

A/C #562 - Line and Station Supplies and Expenses - See explanation for account #560 above.

A/C #572 - Maintenance of Lines - See explanation for account #560 above.

A/C #920 - Administrative and General Salaries - During 2005 the city administrator/engineering spent more time engineering the wastewater treatment project and less time on electric utility matters.

A/C #926 - Employee Pensions and Benefits - During 2005 the utility paid off its share of the Wisconsin Retirement System unfunded prior service liability.

A/C #928 - Regulatory Commission Expense - 2004 expense amounts contained the expense of electric rate study and rate increase application.

If Employee Pensions and Benefits (926) is zero, yet salary expense accounts exceed \$15,000, please explain.

N/A.

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

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

A/C # 392 - Transportation Equipment - During 2005 the utility retired a 1988 Ford bucket truck with original cost of \$59,795; a 1989 GMC pick-up truck with an original cost of \$11,456 and a 1992 GMC pick-up truck with an original cost of \$8,840.
