



3013 (02-02-05)

ANNUAL REPORT

OF

Name: WATERLOO WATER & LIGHT COMMISSION

Principal Office: 575 COMMERCIAL AVE.
WATERLOO, WI 53594-2400

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. 111.1)	F-08
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.2)	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 (Accts. 221 and 222)	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
Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality	W-12
Accumulated Provision for Depreciation - Water --Plant Financed by Contributions--	W-14
Source of Supply, Pumping and Purchased Water Statistics	W-16
Sources of Water Supply - Ground Waters	W-17
Sources of Water Supply - Surface Waters	W-18
Pumping & Power Equipment	W-19
Reservoirs, Standpipes & Water Treatment	W-20
Water Mains	W-21
Water Services	W-22

TABLE OF CONTENTS

Schedule Name	Page
WATER OPERATING SECTION	
Meters	W-23
Hydrants and Distribution System Valves	W-24
Water Operating Section Footnotes	W-25
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
Accumulated Provision for Depreciation - Electric --Plant Financed by Utility or Municipal	E-10
Accumulated Provision for Depreciation - Electric --Plant Financed by Contributions--	E-12
Transmission and Distribution Lines	E-14
Rural Line Customers	E-15
Monthly Peak Demand and Energy Usage	E-16
Electric Energy Account	E-17
Sales of Electricity by Rate Schedule	E-18
Purchased Power Statistics	E-20
Production Statistics Totals	E-21
Production Statistics	E-22
Internal Combustion Generation Plants	E-23
Steam Production Plants	E-23
Hydraulic Generating Plants	E-25
Substation Equipment	E-27
Electric Distribution Meters & Line Transformers	E-28
Street Lighting Equipment	E-29
Electric Operating Section Footnotes	E-30
NON-REGULATED SEWER OPERATING SECTION	
Sewer Operating Revenues & Expenses	N-01
Sewage Operating Revenues	N-02
High Strength Contributors	N-03
Other Operating Revenues (Sewer)	N-04
Sewer Operation & Maintenance Expenses	N-05
Taxes (Acct. 408 - Sewer)	N-06
Sewer Utility Plant in Service --Plant Financed by Utility or Municipality--	N-07
Sewer Utility Plant in Service --Plant Financed by Contributions--	N-09
Sewer Services	N-11
Sewer Mains	N-12
Sewer Operating Section Footnotes	N-13

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: WATERLOO WATER & LIGHT COMMISSION

Utility Address: 575 COMMERCIAL AVE.
WATERLOO, WI 53594-2400

When was utility organized? 12/1/1908

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: EUGENE D. WEIHERT
Title: UTILITY SUPERINTENDENT

Office Address:
575 COMMERCIAL AVE.
WATERLOO, WI 53594-2400

Telephone: (920) 478 - 2260

Fax Number: (920) 478 - 9682

E-mail Address: eweihert@wppisys.org

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

Name:

Title:

Office Address:

Telephone: () -

Fax Number: () -

E-mail Address:

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

Name: RAYMOND ROBERTSON
Title: COMMISSION PRESIDENT

Office Address:
440 LESCHINGER ST
WATERLOO, WI 53594

Telephone: (920) 478 - 2047 EXT

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: JODI DOBSON

Title: MANAGER

Office Address: VIRCHOW, KRAUSE & CO., LLP
P.O. BOX 7398
MADISON, WI 53707-7398

Telephone: (608) 249 - 6622 EXT

Fax Number: (608) 249 - 8532

E-mail Address: jdobson@virchowkrause.com

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

Period covered by most recent audit: 01/01/2005 - 12/31/2005

Names and titles of utility management including manager or superintendent:

Name: EUGENE D. WEIHERT

Title: UTILITY SUPERINTENDENT

Office Address:
575 COMMERCIAL AVE.
WATERLOO, WI 53594-2400

Telephone: (920) 478 - 2260

Fax Number: (920) 478 - 9682

E-mail Address: eugeneweihert@wppisys.org

Name of utility commission/committee: WATERLOO WATER & LIGHT COMMISSION

Names of members of utility commission/committee:

- MR THOMAS BERGAN, COMMISSION SECRETARY
- MR RAYMOND BURBACH, COMMISSIONER
- MR CLIFFORD BUTZINE, COMMISSION VICE PRESIDENT
- MR FREDERICK HOLAUS, COMMISSIONER

Is sewer service rendered by the utility? YES

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	3,666,824	3,249,403	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	3,147,751	2,943,727	2
Depreciation Expense (403)	201,208	204,901	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	196,437	222,556	5
Total Operating Expenses	3,545,396	3,371,184	
Net Operating Income	121,428	(121,781)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	121,428	(121,781)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	6,202	2,960	7
Income from Nonutility Operations (417)	37,653	63,255	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	61,794	42,510	10
Miscellaneous Nonoperating Income (421)	82,562	99,438	11
Total Other Income	188,211	208,163	
Total Income	309,639	86,382	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(18,817)	(18,817)	12
Other Income Deductions (426)	73,583	71,653	13
Total Miscellaneous Income Deductions	54,766	52,836	
Income Before Interest Charges	254,873	33,546	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	262,104	269,712	14
Amortization of Debt Discount and Expense (428)	5,496	5,508	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	15	12	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	267,615	275,232	
Net Income	(12,742)	(241,686)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	6,330,521	5,899,643	20
Balance Transferred from Income (433)	(12,742)	(241,686)	21
Miscellaneous Credits to Surplus (434)	(24,052)	672,564	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	6,293,727	6,330,521	

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	3,666,824		3,666,824	1
Total (Acct. 400):	3,666,824	0	3,666,824	
Operation and Maintenance Expense (401-402):				
Derived	3,147,751		3,147,751	2
Total (Acct. 401-402):	3,147,751	0	3,147,751	
Depreciation Expense (403):				
Derived	201,208		201,208	3
Total (Acct. 403):	201,208	0	201,208	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	196,437		196,437	5
Total (Acct. 408):	196,437	0	196,437	
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:	121,428	0	121,428	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	6,202		6,202	8
Total (Acct. 415-416):	6,202	0	6,202	
Income from Nonutility Operations (417):				
NON-REGULATED SEWER INCOME	37,653		37,653	9
Total (Acct. 417):	37,653	0	37,653	
Nonoperating Rental Income (418):				
NONE	0		0	10
Total (Acct. 418):	0	0	0	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
INVESTMENT INCOME	61,794	0	61,794 11
Total (Acct. 419):	61,794	0	61,794
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	██████████	22,243	22,243 12
Contributed Plant - Electric	██████████	60,319	60,319 13
NONE	0	0	0 14
Total (Acct. 421):	0	82,562	82,562
TOTAL OTHER INCOME:	105,649	82,562	188,211
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(18,817)	██████████	(18,817) 15
NONE	0	0	0 16
Total (Acct. 425):	(18,817)	0	(18,817)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	██████████	20,875	20,875 17
Depreciation Expense on Contributed Plant - Electric	██████████	19,634	19,634 18
DEPR EXPENSE ON CONTRIBUTED PLANT-SEWER	0	33,074	33,074 19
Total (Acct. 426):	0	73,583	73,583
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(18,817)	73,583	54,766
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	262,104	██████████	262,104 20
Total (Acct. 427):	262,104	0	262,104
Amortization of Debt Discount and Expense (428):			
MONTHLY DEBT DISCOUNT AMORTIZATION	5,496	██████████	5,496 21
Total (Acct. 428):	5,496	0	5,496
Amortization of Premium on Debt--Cr. (429):			
NONE	0	██████████	0 22
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0	██████████	0 23
Total (Acct. 430):	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			
Other Interest Expense (431):			
Derived	15		15 24
Total (Acct. 431):	15	0	15
Interest Charged to Construction--Cr. (432):			
NONE	0		0 25
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	267,615	0	267,615
NET INCOME:	(21,721)	8,979	(12,742)
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	4,134,316	2,196,205	6,330,521 26
Total (Acct. 216):	4,134,316	2,196,205	6,330,521
Balance Transferred from Income (433):			
Derived	(21,721)	8,979	(12,742) 27
Total (Acct. 433):	(21,721)	8,979	(12,742)
Miscellaneous Credits to Surplus (434):			
EARLY RETIREMENT OF CHLORINATION EQUIPMENT	(24,052)	0	(24,052) 28
Total (Acct. 434):	(24,052)	0	(24,052)
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 29
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 30
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 31
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	4,088,543	2,205,184	6,293,727

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	8,970	13,069			22,039	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold		620			620	2
Payroll	2,158	3,512			5,670	3
Materials	3,881	3,696			7,577	4
Taxes					0	5
Other (list by major classes):						
TRANSPORTATION	674	1,296			1,970	6
Total costs and expenses	6,713	9,124	0	0	15,837	
Net income (or loss)	2,257	3,945	0	0	6,202	

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	380,601	3,286,223	0	0	3,666,824	1
Less: interdepartmental sales	3,391	101,602	0	0	104,993	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	68	247			315	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	377,142	3,184,374	0	0	3,561,516	

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	124,610	337	124,947	1
Electric operating expenses	200,505	1,709	202,214	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	113,201	544	113,745	5
Merchandising and jobbing	6,093		6,093	6
Other nonutility expenses			0	7
Water utility plant accounts	411		411	8
Electric utility plant accounts	16,735		16,735	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts	150		150	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant	42		42	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	2,590	(2,590)	0	18
All other accounts	1,088		1,088	19
Total Payroll	465,425	0	465,425	

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	2.5	1
Electric	5.5	2
Gas		3
Sewer	2	4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	10,176,156	9,292,117	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	2,999,256	2,772,843	2
Net Utility Plant	7,176,900	6,519,274	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	7,176,900	6,519,274	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	5,471,313	5,462,022	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	2,999,263	2,856,106	6
Net Nonutility Property	2,472,050	2,605,916	
Investment in Municipality (123)	0	0	7
Other Investments (124)	347,060	352,656	8
Special Funds (125-128)	1,439,226	1,713,918	9
Total Other Property and Investments	4,258,336	4,672,490	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	80,002	184,508	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	375	375	12
Temporary Cash Investments (136)	624,653	1,082,982	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	401,000	296,504	15
Other Accounts Receivable (143)	107,050	72,245	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	19,535	24,286	18
Materials and Supplies (151-163)	96,799	98,991	19
Prepayments (165)	5,900	27,299	20
Interest and Dividends Receivable (171)	18,345	10,572	21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	1,353,659	1,797,762	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	84,021	89,516	24
Other Deferred Debits (182-186)	11,572	53,571	25
Total Deferred Debits	95,593	143,087	
Total Assets and Other Debits	12,884,488	13,132,613	

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)	183,690	183,690	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	6,293,727	6,330,521	28
Total Proprietary Capital	6,477,417	6,514,211	
LONG-TERM DEBT			
Bonds (221-222)	5,100,000	5,290,000	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	5,100,000	5,290,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	121	854	32
Accounts Payable (232)	280,829	247,750	33
Payables to Municipality (233)	17,671	16,801	34
Customer Deposits (235)			35
Taxes Accrued (236)	167,738	189,228	36
Interest Accrued (237)	41,892	43,300	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)	8,911	7,238	40
Miscellaneous Current and Accrued Liabilities (242)			41
Total Current and Accrued Liabilities	517,162	505,171	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	10,289	10,289	43
Other Deferred Credits (253)	690,997	726,786	44
Total Deferred Credits	701,286	737,075	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)	88,623	86,156	47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	88,623	86,156	
Total Liabilities and Other Credits	12,884,488	13,132,613	

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	3,611,654	0	0	5,680,463	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)	2,656,407	0	0	5,300,520	2
Utility Plant in Service - Contributed Plant (101.2)	1,074,636	0	0	564,521	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)	216,418	363,640		14	9
Total Utility Plant	3,947,461	363,640	0	5,865,055	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	570,430	0	0	1,937,818	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	227,202	0	0	263,806	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					12
Accumulated Provision for Depreciation of Property Held for Future Use (113)					13
Accumulated Provision for Amortization of Utility Plant in Service (114)					14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					15
Accumulated Provision for Amortization of Property Held for Future Use (116)					16
Total Accumulated Provision	797,632	0	0	2,201,624	
Net Utility Plant	3,149,829	363,640	0	3,663,431	

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

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

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	515,711	1,805,333			2,321,044	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	53,115	148,093			201,208	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	4,059				4,059	6
Accruals charged other						7
accounts (specify):						8
TRANSPORTATION CLEARING	10,704	14,002			24,706	9
Salvage	350	219			569	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	68,228	162,314	0	0	230,542	16
Debits during year						17
Book cost of plant retired	12,278	28,890			41,168	18
Cost of removal	1,226	939			2,165	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
Total debits	13,504	29,829	0	0	43,333	25
Balance end of year (111.1)	570,435	1,937,818	0	0	2,508,253	26

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

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

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	207,097	244,702			451,799	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	20,875	19,634			40,509	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0	0			0	10
Other credits (specify):						11
ADJ-NEW PLANT BOOKED TWICE	88,768				88,768	12
IN 2004					0	13
					0	14
					0	15
Total credits	109,643	19,634	0	0	129,277	16
Debits during year						17
Book cost of plant retired	89,538	0			89,538	18
Cost of removal	0	0			0	19
Other debits (specify):						20
CORRECT OVER-ACCRUAL IN 2004		530			530	
					0	
					0	23
					0	24
Total debits	89,538	530	0	0	90,068	25
Balance end of year (111.1)	227,202	263,806	0	0	491,008	26

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	5,472,785	1,676	1,454	5,473,007	1
Other (specify):					
NEW DOORS ON GRIT BUILDING	6,991			6,991	2
NEW DIFFUSERS	8,763	8,769		17,532	3
NEW PICK-UP TRUCK	26,278			26,278	4
NEW PUMPS	6,277			6,277	5
NEW EQUIPMENT	3,911			3,911	6
RETIRE OLD DIFFUSERS	(27,365)			(27,365)	7
RETIRE OLD PUMPS	(9,202)			(9,202)	8
RETIRE OLD AIR MONITORING EQUIP	(7,514)			(7,514)	9
RETIRE OLD LAB EQUIPMENT	(12,817)			(12,817)	10
RETIRE OLD COMPUTER EQUIPMENT	(981)			(981)	11
RETIRE OLD CHLORINATION EQUIPMENT	(2,620)		51,111	(53,731)	12
RETIRE OLD STRUCTURES & IMPROV.	(2,484)			(2,484)	13
NEW LAB EQUIPMENT		5,378		5,378	14
NEW UV DISINFECTION EQUIPMENT		46,033		46,033	15
Total Nonutility Property (121)	5,462,022	61,856	52,565	5,471,313	
Less accum. prov. depr. & amort. (122)	2,856,106	196,576	53,419	2,999,263	16
 Net Nonutility Property	 2,605,916	 (134,720)	 (854)	 2,472,050	

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 (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			79,666		79,666	82,534	3
Total Electric Utility					79,666	82,534	

Account	Total End of Year	Amount Prior Year	
Electric utility total	79,666	82,534	1
Water utility (154)	17,133	16,457	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	96,799	98,991	

**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)				
1997 BOND ISSUE	888	428	5,705	1
2002 BOND ISSUE	4,608	428	78,316	2
Total			84,021	
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	183,690	1
Changes during year (explain):		2
Balance end of year	<u>183,690</u>	

BONDS (ACCTS. 221 AND 222)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1997 BOND ISSUE	09/03/1997	11/01/2014	5.90%	1,200,000	1
2002 BOND ISSUE	09/15/2002	11/01/2022	4.48%	3,900,000	2
Total Bonds (Account 221):				5,100,000	
Total Reacquired Bonds (Account 222)				0	3

Net amount of bonds outstanding December 31: 5,100,000

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)	
Notes Payable (231)					
CUSTOMER DEPOSITS	01/01/2005	12/31/2005	2.60%	121	1
Total for Account 231				121	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	189,228	1
Accruals:		
Charged water department expense	75,198	2
Charged electric department expense	122,547	3
Charged sewer department expense	10,006	4
Other (explain):		
NONE		5
Total Accruals and other credits	207,751	
Taxes paid during year:		
County, state and local taxes	189,782	6
Social Security taxes	35,566	7
PSC Remainder Assessment	1,180	8
Other (explain):		
Gross Revenues License Fee Assessment	2,713	9
Total payments and other debits	229,241	
Balance end of year	167,738	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
None	0			0	1
1997 REVENUE BONDS	11,993	70,768	71,962	10,799	2
2002 REVENUE BONDS	31,278	191,336	191,542	31,072	3
Subtotal	43,271	262,104	263,504	41,871	
Advances from Municipality (223)					
None	0			0	4
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
CUSTOMER DEPOSITS	29	15	23	21	6
Subtotal	29	15	23	21	
Total	43,300	262,119	263,527	41,892	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
DEFERRED SPECIAL ASSESSMENTS	347,060	2
Total (Acct. 124):	347,060	
Sinking Funds (125):		
BOND RESERVE	483,182	3
BOND REDEMPTION	79,663	4
BOND CONSTRUCTION	327,186	5
WWTP EQUIPMENT REPLACEMENT	549,195	6
Total (Acct. 125):	1,439,226	
Depreciation Fund (126):		
NONE		7
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		8
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE		9
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		10
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		11
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	55,607	12
Electric	345,393	13
Sewer (Regulated)		14
Other (specify):		
NONE		15
Total (Acct. 142):	401,000	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	55,823	16

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 Accounts Receivable (143):		
Merchandising, jobbing and contract work		17
Other (specify):		
OTHER ACCOUNTS RECEIVABLE	51,227	18
Total (Acct. 143):		107,050
Receivables from Municipality (145):		
DELINQUENT UTILITY BILLS ON PROPERTY TAX ROLL	14,175	19
PUBLIC FIRE PROTECTION TRUE-UP	5,360	20
Total (Acct. 145):		19,535
Prepayments (165):		
PREPAID PROPERTY INSURANCE	5,900	21
Total (Acct. 165):		5,900
Extraordinary Property Losses (182):		
NONE		22
Total (Acct. 182):		0
Preliminary Survey and Investigation Charges (183):		
STATE HIGHWAY 89 PROJECT	11,572	23
Total (Acct. 183):		11,572
Clearing Accounts (184):		
NONE		24
Total (Acct. 184):		0
Temporary Facilities (185):		
NONE		25
Total (Acct. 185):		0
Miscellaneous Deferred Debits (186):		
NONE		26
Total (Acct. 186):		0
Payables to Municipality (233):		
BILLED GARBAGE CHARGES NOT YET COLLECTED	17,671	27
Total (Acct. 233):		17,671
Other Deferred Credits (253):		
Regulatory Liability	338,697	28
PUBLIC BENEFITS PROGRAM	5,240	29
DEFERRED REVENUE	347,060	30
Total (Acct. 253):		690,997

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)	2,605,594	5,237,302	0	0	7,842,896	1
Materials and Supplies	16,795	81,100	0	0	97,895	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation (111.1)	543,073	1,871,575	0	0	2,414,648	4
Customer Advances for Construction					0	5
Regulatory Liability	155,705	192,400	0	0	348,105	6
					0	7
Average Net Rate Base	1,923,611	3,254,427	0	0	5,178,038	
Net Operating Income	13,537	107,891	0	0	121,428	8
Net Operating Income as a percent of Average Net Rate Base	0.70%	3.32%	N/A	N/A	2.35%	

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	159,914	197,600	0	0	357,514	1
Add credits during year:					0	2
Deduct charges:						
Miscellaneous Amortization (425)	8,417	10,400	0	0	18,817	3
Other (specify):					0	4
Balance End of Year	151,497	187,200	0	0	338,697	

FINANCIAL SECTION FOOTNOTES

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

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

Acct. #143:

Non-regulated Sewer Revenues - \$55,823.00

Trek Bicycle Corp. construction costs - \$39,929.00

Daybreak Foods - engineering costs - \$2,584.00

Verizon North, Inc. - joint trenching costs & pole contacts - \$1,285.40

Charter Communications - joint trenching costs - \$589.32

American Legion - construction costs - \$2,191.90

Brett Anderson - construction costs - \$959.59

William Gartner - construction costs - \$833.70

Acct. #145: Done

Acct. #233: Done

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	372,999	292,088	1
Total Sales of Water	372,999	292,088	
Other Operating Revenues			
Forfeited Discounts (470)	1,354	1,255	2
Miscellaneous Service Revenues (471)	184	4,630	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	6,064	7,809	6
Total Other Operating Revenues	7,602	13,694	
Total Operating Revenues	380,601	305,782	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	23,250	22,017	7
Pumping Expenses (620-633)	49,538	62,736	8
Water Treatment Expenses (640-652)	23,822	19,569	9
Transmission and Distribution Expenses (660-678)	48,908	46,472	10
Customer Accounts Expenses (901-905)	8,473	9,611	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-932)	86,068	79,046	13
Total Operation and Maintenance Expenses	240,059	239,451	
Other Operating Expenses			
Depreciation Expense (403)	53,115	60,710	14
Amortization Expense (404-407)		0	15
Taxes (408)	73,890	79,843	16
Total Other Operating Expenses	127,005	140,553	
Total Operating Expenses	367,064	380,004	
NET OPERATING INCOME	13,537	(74,222)	

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	1,070	58,280	135,641	4
Commercial	144	75,286	86,106	5
Industrial	13	15,710	19,627	6
Total Metered Sales to General Customers (461)	1,227	149,276	241,374	
Private Fire Protection Service (462)	11		8,640	7
Public Fire Protection Service (463)	1		109,601	8
Other Sales to Public Authorities (464)	11	3,106	5,665	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)	1	2,867	4,328	11
Interdepartmental Sales (467)	1	2,523	3,391	12
Total Sales of Water	1,252	157,772	372,999	

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)	
Portland Sanitary District	City limits	2,867	4,328	1
Total		2,867	4,328	

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)	109,601	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify): NONE		4
Total Public Fire Protection Service (463)	109,601	
Forfeited Discounts (470):		
Customer late payment charges	1,354	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	1,354	
Miscellaneous Service Revenues (471):		
SERVICE RECONNECTIONS; MAINTENANCE	184	7
Total Miscellaneous Service Revenues (471)	184	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,273	10
Other (specify): PROFIT ON SALE OF MATERIAL & METERS; BILLING SERVICES FOR CITY & PORTLAND S.D.	4,791	11
Total Other Water Revenues (474)	6,064	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)	13,533	12,358	1
Operation Labor and Expenses (601)	9,717	9,659	2
Purchased Water (602)		0	3
Miscellaneous Expenses (603)		0	4
Rents (604)		0	5
Maintenance Supervision and Engineering (610)		0	6
Maintenance of Structures and Improvements (611)		0	7
Maintenance of Collecting and Impounding Reservoirs (612)		0	8
Maintenance of Lake, River and Other Intakes (613)		0	9
Maintenance of Wells and Springs (614)		0	10
Maintenance of Infiltration Galleries and Tunnels (615)		0	11
Maintenance of Supply Mains (616)		0	12
Maintenance of Miscellaneous Water Source Plant (617)		0	13
Total Source of Supply Expenses	23,250	22,017	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)		0	14
Fuel for Power Production (621)		0	15
Power Production Labor and Expenses (622)		0	16
Fuel or Power Purchased for Pumping (623)	17,020	17,024	17
Pumping Labor and Expenses (624)	23,728	20,541	18
Expenses Transferred--Credit (625)		0	19
Miscellaneous Expenses (626)	4,282	4,879	20
Rents (627)		0	21
Maintenance Supervision and Engineering (630)		0	22
Maintenance of Structures and Improvements (631)	3,470	514	23
Maintenance of Power Production Equipment (632)		0	24
Maintenance of Pumping Equipment (633)	1,038	19,778	25
Total Pumping Expenses	49,538	62,736	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)		0	26
Chemicals (641)	4,719	4,107	27

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
WATER TREATMENT EXPENSES			
Operation Labor and Expenses (642)	18,210	12,063	28
Miscellaneous Expenses (643)		0	29
Rents (644)		0	30
Maintenance Supervision and Engineering (650)		0	31
Maintenance of Structures and Improvements (651)		0	32
Maintenance of Water Treatment Equipment (652)	893	3,399	33
Total Water Treatment Expenses	23,822	19,569	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)		0	34
Storage Facilities Expenses (661)	2,572	3,538	35
Transmission and Distribution Lines Expenses (662)	12,844	12,251	36
Meter Expenses (663)	8,770	6,341	37
Customer Installations Expenses (664)	166	0	38
Miscellaneous Expenses (665)	371	522	39
Rents (666)		0	40
Maintenance Supervision and Engineering (670)		0	41
Maintenance of Structures and Improvements (671)		0	42
Maintenance of Distribution Reservoirs and Standpipes (672)		0	43
Maintenance of Transmission and Distribution Mains (673)	12,115	16,077	44
Maintenance of Fire Mains (674)		0	45
Maintenance of Services (675)	6,399	4,985	46
Maintenance of Meters (676)	73	0	47
Maintenance of Hydrants (677)	5,598	2,758	48
Maintenance of Miscellaneous Plant (678)		0	49
Total Transmission and Distribution Expenses	48,908	46,472	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)		0	50
Meter Reading Labor (902)	3,583	3,732	51
Customer Records and Collection Expenses (903)	4,822	5,591	52
Uncollectible Accounts (904)	68	288	53

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Miscellaneous Customer Accounts Expenses (905)		0	54
Total Customer Accounts Expenses	8,473	9,611	
SALES EXPENSES			
Sales Expenses (910)		0	55
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	12,148	12,833	56
Office Supplies and Expenses (921)	5,474	5,741	57
Administrative Expenses Transferred--Credit (922)		0	58
Outside Services Employed (923)	8,045	8,054	59
Property Insurance (924)	921	813	60
Injuries and Damages (925)	2,474	1,791	61
Employee Pensions and Benefits (926)	37,961	40,688	62
Regulatory Commission Expenses (928)	2,553	0	63
Duplicate Charges--Credit (929)		0	64
Miscellaneous General Expenses (930)	12,351	5,949	65
Rents (931)		0	66
Maintenance of General Plant (932)	4,141	3,177	67
Total Administrative and General Expenses	86,068	79,046	
Total Operation and Maintenance Expenses	240,059	239,451	

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		65,335	71,970	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,308	1,389	2
Net property tax equivalent		64,027	70,581	
Social Security		9,757	8,787	3
PSC Remainder Assessment		106	475	4
Other (specify): NONE			0	5
Total tax expense		73,890	79,843	

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			Jefferson				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.205150				3
County tax rate	mills		4.539069				4
Local tax rate	mills		9.866558				5
School tax rate	mills		9.592509				6
Voc. school tax rate	mills		1.385291				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.588577				10
Less: state credit	mills		1.411217				11
Net tax rate	mills		24.177360				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.866558				14
Combined School Tax Rate	mills		10.977800				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.844358				17
Total Tax Rate	mills		25.588577				18
Ratio of Local and School Tax to Total	dec.		0.814596				19
Total tax net of state credit	mills		24.177360				20
Net Local and School Tax Rate	mills		19.694786				21
Utility Plant, Jan. 1	\$	3,611,654	3,611,654				22
Materials & Supplies	\$	16,457	16,457				23
Subtotal	\$	3,628,111	3,628,111				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	3,628,111	3,628,111				26
Assessment Ratio	dec.		0.914353				27
Assessed Value	\$	3,317,374	3,317,374				28
Net Local & School Rate	mills		19.694786				29
Tax Equiv. Computed for Current Year	\$	65,335	65,335				30
Tax Equivalent per 1994 PSC Report	\$	28,330					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	65,335					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 \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	2,012		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)	22,223		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	51,335		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	75,570	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	578,633	88,037	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	104,311	19,534	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	2,086		20
Total Pumping Plant	685,030	107,571	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	4,068		23
Total Water Treatment Plant	4,068	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)			2,012	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)	2,462		19,761	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			51,335	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	2,462	0	73,108	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			666,670	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	3,080	(5,596)	115,169	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			2,086	20
Total Pumping Plant	3,080	(5,596)	783,925	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			4,068	23
Total Water Treatment Plant	0	0	4,068	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	2,017		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	79,053		26
Transmission and Distribution Mains (343)	923,404		27
Fire Mains (344)	0		28
Services (345)	27,937		29
Meters (346)	144,981	10,892	30
Hydrants (348)	85,264		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,262,656	10,892	
GENERAL PLANT			
Land and Land Rights (389)	9,084		33
Structures and Improvements (390)	359,906		34
Office Furniture and Equipment (391)	858		35
Computer Equipment (391.1)	2,655	1,037	36
Transportation Equipment (392)	56,231		37
Stores Equipment (393)	7,433		38
Tools, Shop and Garage Equipment (394)	30,945		39
Laboratory Equipment (395)	2,042		40
Power Operated Equipment (396)	55,637		41
Communication Equipment (397)	1,551		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	1,115		44
Other Tangible Property (399)	0		45
Total General Plant	527,457	1,037	
Total utility plant in service directly assignable	2,554,781	119,500	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	2,554,781	119,500	

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)			2,017 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			79,053 26
Transmission and Distribution Mains (343)			923,404 27
Fire Mains (344)			0 28
Services (345)			27,937 29
Meters (346)	6,130		149,743 30
Hydrants (348)			85,264 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	6,130	0	1,267,418
GENERAL PLANT			
Land and Land Rights (389)			9,084 33
Structures and Improvements (390)			359,906 34
Office Furniture and Equipment (391)			858 35
Computer Equipment (391.1)	606		3,086 36
Transportation Equipment (392)			56,231 37
Stores Equipment (393)			7,433 38
Tools, Shop and Garage Equipment (394)			30,945 39
Laboratory Equipment (395)			2,042 40
Power Operated Equipment (396)			55,637 41
Communication Equipment (397)			1,551 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			1,115 44
Other Tangible Property (399)			0 45
Total General Plant	606	0	527,888
Total utility plant in service directly assignable	12,278	(5,596)	2,656,407
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	12,278	(5,596)	2,656,407

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	0	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	70,372		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	70,372	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)		5,596	75,968 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	5,596	75,968
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	4,033		26
Transmission and Distribution Mains (343)	626,409	68,888	27
Fire Mains (344)	0		28
Services (345)	256,148	20,984	29
Meters (346)	241		30
Hydrants (348)	89,293	15,543	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	976,124	105,415	
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)	6,667		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	6,667	0	
Total utility plant in service directly assignable	1,053,163	105,415	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	1,053,163	105,415	

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)			4,033 26
Transmission and Distribution Mains (343)	61,244		634,053 27
Fire Mains (344)			0 28
Services (345)	17,279		259,853 29
Meters (346)			241 30
Hydrants (348)	11,015		93,821 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	89,538	0	992,001
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)			6,667 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	6,667
Total utility plant in service directly assignable	89,538	5,596	1,074,636
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	89,538	5,596	1,074,636

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	3,320	2.90%	609	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	9,439	1.80%	924	6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	12,759		1,533	
PUMPING PLANT				
Structures and Improvements (321)	121,300	3.20%	19,925	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	23,515	4.40%	4,951	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	2,086	1.00%		15
Total Pumping Plant	146,901		24,876	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	(746)	6.00%	244	17
Total Water Treatment Plant	(746)		244	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	56,741	1.90%	1,502	19
Transmission and Distribution Mains (343)	91,340	1.30%	12,004	20
Fire Mains (344)	0			21
Services (345)	2,339	2.90%	810	22
Meters (346)	61,414	5.50%	8,105	23
Hydrants (348)	16,193	2.20%	1,876	24

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314	2,462	1,226			241	4
315					0	5
316					10,363	6
317					0	7
	<u>2,462</u>	<u>1,226</u>	0	0	<u>10,604</u>	
321					141,225	8
322					0	9
323					0	10
324					0	11
325	3,080				25,386	12
326					0	13
327					0	14
328					2,086	15
	<u>3,080</u>	0	0	0	<u>168,697</u>	
331					0	16
332					(502)	17
	<u>0</u>	0	0	0	<u>(502)</u>	
341					0	18
342					58,243	19
343					103,344	20
344					0	21
345					3,149	22
346	6,130		350		63,739	23
348					18,069	24

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION AND DISTRIBUTION PLANT				
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	228,027		24,297	
GENERAL PLANT				
Structures and Improvements (390)	15,686	2.90%	10,437	26
Office Furniture and Equipment (391)	464	5.80%	50	27
Computer Equipment (391.1)	2,654	14.29%	410	28
Transportation Equipment (392)	54,050	13.30%	2,181	29
Stores Equipment (393)	347	2.00%	149	30
Tools, Shop and Garage Equipment (394)	30,650	5.80%	294	31
Laboratory Equipment (395)	0	1.00%		32
Power Operated Equipment (396)	24,281	5.80%	3,227	33
Communication Equipment (397)	567	9.20%	143	34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	71	2.90%	32	36
Other Tangible Property (399)	0			37
Total General Plant	128,770		16,923	
Total accum. prov. directly assignable	515,711		67,873	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	515,711		67,873	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	6,130	0	350	0	246,544
390					26,123 26
391					514 27
391.1	606				2,458 28
392					56,231 29
393					496 30
394					30,944 31
395					0 32
396					27,508 33
397					710 34
397.1					0 35
398					103 36
399					0 37
	606	0	0	0	145,087
	12,278	1,226	350	0	570,430
					0 38
	12,278	1,226	350	0	570,430

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	0			4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	0		0	
PUMPING PLANT				
Structures and Improvements (321)	0			8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	20,356	4.40%	3,096	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
Total Pumping Plant	20,356		3,096	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	0			17
Total Water Treatment Plant	0		0	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	2,975	1.90%	77	19
Transmission and Distribution Mains (343)	72,580	1.30%	8,193	20
Fire Mains (344)	0			21
Services (345)	85,668	2.90%	7,482	22
Meters (346)	125	5.50%	13	23
Hydrants (348)	18,726	2.20%	2,014	24

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
317					0 7
	0	0	0	0	0
321					0 8
322					0 9
323					0 10
324					0 11
325					23,452 12
326					0 13
327					0 14
328					0 15
	0	0	0	0	23,452
331					0 16
332					0 17
	0	0	0	0	0
341					0 18
342					3,052 19
343	61,244			60,846	80,375 20
344					0 21
345	17,279			17,028	92,899 22
346					138 23
348	11,015			10,894	20,619 24

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
TRANSMISSION AND DISTRIBUTION PLANT			
Other Transmission and Distribution Plant (349)	0		25
Total Transmission and Distribution Plant	180,074		17,779
GENERAL PLANT			
Structures and Improvements (390)	0		26
Office Furniture and Equipment (391)	0		27
Computer Equipment (391.1)	6,667	14.29%	28
Transportation Equipment (392)	0		29
Stores Equipment (393)	0		30
Tools, Shop and Garage Equipment (394)	0		31
Laboratory Equipment (395)	0		32
Power Operated Equipment (396)	0		33
Communication Equipment (397)	0		34
SCADA Equipment (397.1)	0		35
Miscellaneous Equipment (398)	0		36
Other Tangible Property (399)	0		37
Total General Plant	6,667		0
Total accum. prov. directly assignable	207,097		20,875
Common Utility Plant Allocated to Water Department	0		38
Total accum. prov. for depreciation	207,097		20,875

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	<u>89,538</u>	0	0	88,768	<u>197,083</u>
390					0 26
391					0 27
391.1					6,667 28
392					0 29
393					0 30
394					0 31
395					0 32
396					0 33
397					0 34
397.1					0 35
398					0 36
399					0 37
	0	0	0	0	6,667
	<u>89,538</u>	0	0	88,768	<u>227,202</u>
					0 38
	<u>89,538</u>	0	0	88,768	<u>227,202</u>

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			14,528	14,528	1
February			13,316	13,316	2
March			12,433	12,433	3
April			14,431	14,431	4
May			16,361	16,361	5
June			24,468	24,468	6
July			21,980	21,980	7
August			18,090	18,090	8
September			17,326	17,326	9
October			16,753	16,753	10
November			11,807	11,807	11
December			10,483	10,483	12
Total annual pumpage	0	0	191,976	191,976	
Less: Water sold				157,772	13
Volume pumped but not sold				34,204	14
Volume sold as a percent of volume pumped				82%	15
Volume used for water production, water quality and system maintenance				809	16
Volume related to equipment/system malfunction				220	17
Non-utility volume NOT included in water sales				500	18
Total volume not sold but accounted for				1,529	19
Volume pumped but unaccounted for				32,675	20
Percent of water lost				17%	21
If more than 15%, indicate causes:					22
The water meter at Well #4 was not reading correctly.					
If more than 15%, state what action has been taken to reduce water loss:					23
We have sent in the meter at Well #4 for testing.					
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,270	24
Date of maximum: 6/10/2005					25
Cause of maximum:					26
Unknown, but because of the dry summer, it can probably be attributed to watering extensively, etc.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				129	27
Date of minimum: 4/1/2005					28
Total KWH used for pumping for the year				208,800	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)	
200 S. MONROE ST.	#1	172	10	468,000	Yes	1
600 LUM AVE.	#2	249	10	720,000	Yes	2
PORTER ST.	#4	250	20	800,000	Yes	3

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	BOOSTER PUMP #1	BOOSTER PUMP #2	BOOSTER PUMP #3	1
Location	600 LUM AVE.	600 LUM AVE.	600 LUM AVE.	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	CRANE DEMING	CRANE DEMING	CRANE DEMING	5
Year Installed	1997	1997	1997	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,000	1,000	300	8
Pump Motor or Standby Engine Mfr	MARATHON	MARATHON	MARATHON	9 10
Year Installed	1997	1997	1997	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	40	20	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	BOOSTER PUMP #4	BOOSTER PUMP #5	WELL #1	14
Location	HIAWATHA TR.	HIAWATHA TR.	200 S. MONROE ST.	15
Purpose	B	B	P	16
Destination	D	D	D	17
Pump Manufacturer	PACO	PACO	GOULDS	18
Year Installed	1990	1990	1996	19
Type	CENTRIFUGAL	CENTRIFUGAL	VERTICAL TURBINE	20
Actual Capacity (gpm)	50	500	700	21
Pump Motor or Standby Engine Mfr	MARATHON	MARATHON	U. S. MOTOR	22 23
Year Installed	1990	1990	1996	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	5	20	50	26

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #2	WELL #4		1
Location	600 LUM AVE.	461 PORTER ST.		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	FAIRBANKS	LAYNE & BOWL		5
Year Installed	1953	1968		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	475	725		8
Pump Motor or Standby Engine Mfr	U. S. MOTOR	U. S. MOTOR		10
Year Installed	1953	2005		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	30	60		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	INDIAN HILLS	SQUIRE ST.		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET		3
Year constructed	1967	1910		4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL		5
Elevation difference in feet (See Headnote 3.)	100	165		6
Total capacity in gallons (actual)	1,000,000	100,000		7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID			9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE			10
Filters, type (gravity, pressure, other, none)	NONE			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000			12
Is a corrosion control chemical used (yes, no)?	N			13
Is water fluoridated (yes, no)?	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	4.000	3,069	0	0	0	3,069	1
M	S	4.000	68	0	0	0	68	2
M	D	6.000	42,602	0	0	0	42,602	3
M	T	6.000	410	0	0	0	410	4
M	D	8.000	21,313	788	1,325	0	20,776	5
M	S	8.000	20	0	0	0	20	6
M	D	10.000	12,172	0	0	0	12,172	7
M	S	10.000	180	0	0	0	180	8
M	D	12.000	5,662	1,052	688	0	6,026	9
M	T	12.000	2,656	0	0	0	2,656	10
Total Within Municipality			88,152	1,840	2,013	0	87,979	
Total Utility			88,152	1,840	2,013	0	87,979	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.625	161	0	0	0	161	1	1
M	0.750	466	0	0	0	466		2
M	1.000	432	34	30	0	436		3
M	1.250	5	0	0	0	5		4
M	1.500	18	0	0	0	18	1	5
M	2.000	15	1	0	0	16	1	6
M	3.000	4	0	0	0	4		7
M	4.000	9	0	0	0	9		8
M	6.000	11	0	0	0	11		9
Total Utility		1,121	35	30	0	1,126	3	

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	838	72	66	0	844	172	1
0.750	423	36	27	0	432	77	2
1.000	79	16	17	0	78	36	3
1.500	22	0	0	0	22	0	4
2.000	24	2	0	0	26	5	5
3.000	9	0	0	0	9	0	6
4.000	5	0	0	0	5	0	7
6.000	1	0	0	0	1		8
8.000	1	0	0	4	5		9
Total:	1,402	126	110	4	1,422	290	

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	689	58	2	1	2	92	844	1
0.750	333	23	2	0	1	73	432	2
1.000	40	25	0	3	0	10	78	3
1.500	0	17	2	0	0	3	22	4
2.000	0	11	2	3	1	9	26	5
3.000	0	3	1	1	2	2	9	6
4.000	0	1	2	1	0	1	5	7
6.000	0	0	1	0	0	0	1	8
8.000	0	0	1	0	4	0	5	9
Total:	1,062	138	13	9	10	190	1,422	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	163	6	5		164	2
Total Fire Hydrants	163	6	5	0	164	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	90
Number of distribution system valves end of year:	385
Number of distribution valves operated during year:	50

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

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

Acct. #633: 2004 costs were high because of extensive maintenance completed at Well #2.

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

If Adjustments for any account are nonzero, please explain.

Acct. #325: Adjustment was done to reclassify water permit fees for the booster station addition to CIAC.

Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-10)

If Adjustments for any account are nonzero, please explain.

Acct. #325: Adjustment is for booster pump permit fees.

Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality-- (Page W-12)

If End of Year Balance is less than zero, please explain.

Acct. #332 has had a negative balance since 1996 when plant retired at cost was greater than the acc. prov. for depr. balance.

Accumulated Provision for Depreciation - Water --Plant Financed by Contributions-- (Page W-14)

If Adjustments for any account are nonzero, please explain.

Accts. #343, 345,348: Adjustment was done to adjust the accumulated depreciation on plant that was booked in 2003 & 2004.

Water Mains (Page W-21)

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

The new 8" and 12" mains were financed by the developer at actual cost.

Water Services (Page W-22)

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

The 30 - 1" services were financed by the developer at actual cost.

Meters (Page W-23)

General footnotes

We are unable to test the 6" and larger meters in our facility. We are in the process of getting quotes to perform the testing for us.

Explain all reported adjustments.

The adjustment for the 4 - 8" meters are the station meters at the three well houses and one spare meter.

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

Routine testing after so many years in service and when water meters are stuck or a test is requested.

WATER OPERATING SECTION FOOTNOTES

Meters (Page W-23)

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

No. We just installed another mag meter so all station meters are alike and we are planning to purchase another one for taking in and out for testing every two years.

If 6-inch or larger meters in commercial, industrial or public authority classifications have not been tested, please explain.

We plan on having a firm come in and do the testing this year to get caught up.

Hydrants and Distribution System Valves (Page W-24)

General footnotes

We are aware that we are behind on the schedule for operating system valves and hydrants. We plan on getting back on schedule in 2006.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Electricity			
Sales of Electricity (440-448)	3,275,167	2,934,117	1
Total Sales of Electricity	3,275,167	2,934,117	
Other Operating Revenues			
Forfeited Discounts (450)	5,197	5,367	2
Miscellaneous Service Revenues (451)	2,242	1,274	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	2,706	2,367	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	911	496	7
Total Other Operating Revenues	11,056	9,504	
Total Operating Revenues	3,286,223	2,943,621	
Operation and Maintenance Expenses			
Power Production Expenses (500-557)	2,501,166	2,287,963	8
Transmission Expenses (560-573)	0	0	9
Distribution Expenses (580-598)	152,868	163,414	10
Customer Accounts Expenses (901-905)	47,181	48,976	11
Sales Expenses (911-916)	4,259	1,750	12
Administrative and General Expenses (920-932)	202,218	202,173	13
Total Operation and Maintenance Expenses	2,907,692	2,704,276	
Other Expenses			
Depreciation Expense (403)	148,093	144,191	14
Amortization Expense (404-407)		0	15
Taxes (408)	122,547	142,713	16
Total Other Expenses	270,640	286,904	
Total Operating Expenses	3,178,332	2,991,180	
NET OPERATING INCOME	107,891	(47,559)	

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	5,197	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	5,197	
Miscellaneous Service Revenues (451):		
FEES FOR RECONNECTING AND CHANGING SERVICES	2,242	3
Total Miscellaneous Service Revenues (451)	2,242	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
AIR COMPRESSOR RENTAL; POLE RENTAL FROM VERIZON & CHARTER	2,706	5
Total Rent from Electric Property (454)	2,706	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
SALES TAX DISCOUNT; SALES OF MATERIAL	911	7
Total Other Electric Revenues (456)	911	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

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

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
POWER PRODUCTION EXPENSES			
OTHER POWER GENERATION EXPENSES			
Miscellaneous Other Power Generation Expenses (549)	0		28
Rents (550)	0		29
Maintenance Supervision and Engineering (551)	0		30
Maintenance of Structures (552)	0		31
Maintenance of Generating and Electric Plant (553)	0		32
Maintenance of Miscellaneous Other Power Generating Plant (554)	0		33
Total Other Power Generation Expenses	0	0	
OTHER POWER SUPPLY EXPENSES			
Purchased Power (555)	2,501,166	2,287,963	34
System Control and Load Dispatching (556)	0		35
Other Expenses (557)	0		36
Total Other Power Supply Expenses	2,501,166	2,287,963	
Total Power Production Expenses	2,501,166	2,287,963	
TRANSMISSION EXPENSES			
Operation Supervision and Engineering (560)	0		37
Load Dispatching (561)	0		38
Station Expenses (562)	0		39
Overhead Line Expenses (563)	0		40
Underground Line Expenses (564)	0		41
Miscellaneous Transmission Expenses (566)	0		42
Rents (567)	0		43
Maintenance Supervision and Engineering (568)	0		44
Maintenance of Structures (569)	0		45
Maintenance of Station Equipment (570)	0		46
Maintenance of Overhead Lines (571)	0		47
Maintenance of Underground Lines (572)	0		48
Maintenance of Miscellaneous Transmission Plant (573)	0		49
Total Transmission Expenses	0	0	
DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (580)	0		50

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
DISTRIBUTION EXPENSES			
Load Dispatching (581)		0	51
Station Expenses (582)	20,992	20,130	52
Overhead Line Expenses (583)	44,784	34,706	53
Underground Line Expenses (584)	10,229	12,618	54
Street Lighting and Signal System Expenses (585)	7,918	15,433	55
Meter Expenses (586)	7,859	7,675	56
Customer Installations Expenses (587)		0	57
Miscellaneous Distribution Expenses (588)	7,751	13,007	58
Rents (589)		0	59
Maintenance Supervision and Engineering (590)	15,809	18,473	60
Maintenance of Structures (591)		0	61
Maintenance of Station Equipment (592)		0	62
Maintenance of Overhead Lines (593)	31,589	32,667	63
Maintenance of Underground Lines (594)		0	64
Maintenance of Line Transformers (595)		0	65
Maintenance of Street Lighting and Signal Systems (596)	5,937	8,705	66
Maintenance of Meters (597)		0	67
Maintenance of Miscellaneous Distribution Plant (598)		0	68
Total Distribution Expenses	152,868	163,414	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)		0	69
Meter Reading Expenses (902)	18,684	18,472	70
Customer Records and Collection Expenses (903)	28,744	29,505	71
Uncollectible Accounts (904)	(247)	999	72
Miscellaneous Customer Accounts Expenses (905)		0	73
Total Customer Accounts Expenses	47,181	48,976	
SALES EXPENSES			
Supervision (911)		0	74
Demonstrating and Selling Expenses (912)		0	75
Advertising Expenses (913)	4,259	1,750	76

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SALES EXPENSES			
Miscellaneous Sales Expenses (916)		0	77
Total Sales Expenses	4,259	1,750	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	25,149	26,919	78
Office Supplies and Expenses (921)	25,397	28,750	79
Administrative Expenses Transferred -- Credit (922)		0	80
Outside Services Employed (923)	28,352	16,923	81
Property Insurance (924)	4,676	4,125	82
Injuries and Damages (925)	12,561	9,091	83
Employee Pensions and Benefits (926)	70,865	70,056	84
Regulatory Commission Expenses (928)	123	804	85
Duplicate Charges -- Credit (929)		0	86
Miscellaneous General Expenses (930)	11,098	30,224	87
Rents (931)		0	88
Maintenance of General Plant (932)	23,997	15,281	89
Total Administrative and General Expenses	202,218	202,173	
Total Operation and Maintenance Expenses	2,907,692	2,704,276	

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		102,956	117,812	1
Social Security		15,804	17,328	2
Wisconsin Gross Receipts Tax		2,713	2,773	3
PSC Remainder Assessment		1,074	4,800	4
Other (specify): NONE			0	5
Total tax expense		<u>122,547</u>	<u>142,713</u>	

PROPERTY TAX EQUIVALENT (ELECTRIC)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Jefferson				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.205150				3
County tax rate	mills		4.539069				4
Local tax rate	mills		9.866558				5
School tax rate	mills		9.592509				6
Voc. school tax rate	mills		1.385291				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.588577				10
Less: state credit	mills		1.411217				11
Net tax rate	mills		24.177360				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.866558				14
Combined School Tax Rate	mills		10.977800				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.844358				17
Total Tax Rate	mills		25.588577				18
Ratio of Local and School Tax to Total	dec.		0.814596				19
Total tax net of state credit	mills		24.177360				20
Net Local and School Tax Rate	mills		19.694786				21
Utility Plant, Jan. 1	\$	5,680,463	5,680,463				22
Materials & Supplies	\$	82,534	82,534				23
Subtotal	\$	5,762,997	5,762,997				24
Less: Plant Outside Limits	\$	45,783	45,783				25
Taxable Assets	\$	5,717,214	5,717,214				26
Assessment Ratio	dec.		0.914353				27
Assessed Value	\$	5,227,552	5,227,552				28
Net Local & School Rate	mills		19.694786				29
Tax Equiv. Computed for Current Year	\$	102,956	102,956				30
Tax Equivalent per 1994 PSC Report	\$	49,526					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	102,956					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 \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

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

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

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

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION 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)	75,271		32
Roads and Trails (359)	0		33
Total Transmission Plant	75,271	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	940		34
Structures and Improvements (361)	4,926		35
Station Equipment (362)	1,105,297		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	176,133	26,487	38
Overhead Conductors and Devices (365)	196,635	55,868	39
Underground Conduit (366)	6,837		40
Underground Conductors and Devices (367)	127,001	3,947	41
Line Transformers (368)	568,638	37,953	42
Services (369)	193,910	8,944	43
Meters (370)	159,956	1,481	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	141,315	7,428	47
Total Distribution Plant	2,681,588	142,108	
GENERAL PLANT			
Land and Land Rights (389)	150,790		48
Structures and Improvements (390)	1,850,802		49
Office Furniture and Equipment (391)	17,592		50
Computer Equipment (391.1)	23,609	5,267	51
Transportation Equipment (392)	199,555		52
Stores Equipment (393)	13,604		53
Tools, Shop and Garage Equipment (394)	57,402	2,600	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)			75,271 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	75,271
DISTRIBUTION PLANT			
Land and Land Rights (360)			940 34
Structures and Improvements (361)			4,926 35
Station Equipment (362)			1,105,297 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			202,620 38
Overhead Conductors and Devices (365)			252,503 39
Underground Conduit (366)			6,837 40
Underground Conductors and Devices (367)			130,948 41
Line Transformers (368)	7,636		598,955 42
Services (369)	270		202,584 43
Meters (370)	1,625		159,812 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	148		148,595 47
Total Distribution Plant	9,679	0	2,814,017
GENERAL PLANT			
Land and Land Rights (389)			150,790 48
Structures and Improvements (390)			1,850,802 49
Office Furniture and Equipment (391)			17,592 50
Computer Equipment (391.1)	10,053		18,823 51
Transportation Equipment (392)			199,555 52
Stores Equipment (393)			13,604 53
Tools, Shop and Garage Equipment (394)			60,002 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 \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Laboratory Equipment (395)	9,158	5,350	55
Power Operated Equipment (396)	82,100		56
Communication Equipment (397)	9,115		57
Miscellaneous Equipment (398)	3,499		58
Other Tangible Property (399)	0		59
Total General Plant	2,417,226	13,217	
Total utility plant in service directly assignable	5,174,085	155,325	
Common Utility Plant Allocated to Electric Department	0		60
Total utility plant in service	5,174,085	155,325	

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)	9,158		5,350 55
Power Operated Equipment (396)			82,100 56
Communication Equipment (397)			9,115 57
Miscellaneous Equipment (398)			3,499 58
Other Tangible Property (399)			0 59
Total General Plant	19,211	0	2,411,232
Total utility plant in service directly assignable	28,890	0	5,300,520
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	28,890	0	5,300,520

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

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

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

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

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

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION 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)	100,373		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	11,210		38
Overhead Conductors and Devices (365)	11,813	7,573	39
Underground Conduit (366)	381		40
Underground Conductors and Devices (367)	260,235	39,425	41
Line Transformers (368)	5,271	707	42
Services (369)	103,412	4,399	43
Meters (370)	0		44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	6,870	6,185	47
Total Distribution Plant	499,565	58,289	
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)	6,667		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)			100,373 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			11,210 38
Overhead Conductors and Devices (365)			19,386 39
Underground Conduit (366)			381 40
Underground Conductors and Devices (367)			299,660 41
Line Transformers (368)			5,978 42
Services (369)			107,811 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)			13,055 47
Total Distribution Plant	0	0	557,854
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)			6,667 51
Transportation Equipment (392)			0 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			0 54

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
GENERAL PLANT		
Laboratory Equipment (395)	0	55
Power Operated Equipment (396)	0	56
Communication Equipment (397)	0	57
Miscellaneous Equipment (398)	0	58
Other Tangible Property (399)	0	59
Total General Plant	6,667	0
Total utility plant in service directly assignable	506,232	58,289
Common Utility Plant Allocated to Electric Department	0	60
Total utility plant in service	506,232	58,289

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	6,667
Total utility plant in service directly assignable	0	0	564,521
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	0	0	564,521

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
STEAM PRODUCTION PLANT			
Structures and Improvements (311)	0		1
Boiler Plant Equipment (312)	0		2
Engines and Engine Driven Generators (313)	0		3
Turbogenerator Units (314)	0		4
Accessory Electric Equipment (315)	0		5
Miscellaneous Power Plant Equipment (316)	0		6
Total Steam Production Plant	0		0
HYDRAULIC PRODUCTION PLANT			
Structures and Improvements (331)	0		7
Reservoirs, Dams and Waterways (332)	0		8
Water Wheels, Turbines and Generators (333)	0		9
Accessory Electric Equipment (334)	0		10
Miscellaneous Power Plant Equipment (335)	0		11
Roads, Railroads and Bridges (336)	0		12
Total Hydraulic Production Plant	0		0
OTHER PRODUCTION PLANT			
Structures and Improvements (341)	0		13
Fuel Holders, Producers and Accessories (342)	0		14
Prime Movers (343)	0		15
Generators (344)	0		16
Accessory Electric Equipment (345)	0		17
Miscellaneous Power Plant Equipment (346)	0		18
Total Other Production Plant	0		0
TRANSMISSION PLANT			
Structures and Improvements (352)	0		19
Station Equipment (353)	0		20
Towers and Fixtures (354)	0		21
Poles and Fixtures (355)	0		22
Overhead Conductors and Devices (356)	0		23
Underground Conduit (357)	0		24
Underground Conductors and Devices (358)	48,509	3.33%	2,507

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
	0	0	0	0	0
331					0 7
332					0 8
333					0 9
334					0 10
335					0 11
336					0 12
	0	0	0	0	0
341					0 13
342					0 14
343					0 15
344					0 16
345					0 17
346					0 18
	0	0	0	0	0
352					0 19
353					0 20
354					0 21
355					0 22
356					0 23
357					0 24
358					51,016 25

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION PLANT				
Roads and Trails (359)	0			26
Total Transmission Plant	48,509		2,507	
DISTRIBUTION PLANT				
Structures and Improvements (361)	1,695	3.00%	148	27
Station Equipment (362)	508,831	3.33%	36,806	28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	122,087	4.00%	7,575	30
Overhead Conductors and Devices (365)	127,904	3.00%	6,737	31
Underground Conduit (366)	2,753	2.50%	171	32
Underground Conductors and Devices (367)	36,628	3.33%	4,295	33
Line Transformers (368)	214,470	3.00%	17,515	34
Services (369)	107,666	4.50%	8,921	35
Meters (370)	105,128	3.33%	5,324	36
Installations on Customers' Premises (371)	0			37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	141,314	1.70%	2,463	39
Total Distribution Plant	1,368,476		89,955	
GENERAL PLANT				
Structures and Improvements (390)	69,713	2.50%	46,270	40
Office Furniture and Equipment (391)	12,071	5.80%	1,020	41
Computer Equipment (391.1)	19,956	14.29%	3,032	42
Transportation Equipment (392)	179,606	9.39%	10,424	43
Stores Equipment (393)	470	2.00%	272	44
Tools, Shop and Garage Equipment (394)	33,120	6.67%	3,915	45
Laboratory Equipment (395)	9,158	1.00%	363	46
Power Operated Equipment (396)	60,738	7.23%	3,628	47
Communication Equipment (397)	3,427	6.67%	608	48
Miscellaneous Equipment (398)	89	2.90%	101	49
Other Tangible Property (399)	0			50
Total General Plant	388,348		69,633	
Total accum. prov. directly assignable	1,805,333		162,095	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
359					0 26
	0	0	0	0	51,016
361					1,843 27
362					545,637 28
363					0 29
364					129,662 30
365		406	219		134,454 31
366					2,924 32
367					40,923 33
368	7,636				224,349 34
369	270	338			115,979 35
370	1,625				108,827 36
371					0 37
372					0 38
373	148	195			143,434 39
	9,679	939	219	0	1,448,032
390					115,983 40
391					13,091 41
391.1	10,053				12,935 42
392					190,030 43
393					742 44
394					37,035 45
395	9,158				363 46
396					64,366 47
397					4,035 48
398					190 49
399					0 50
	19,211	0	0	0	438,770
	28,890	939	219	0	1,937,818

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department	0		51
Total accum. prov. for depreciation	<u><u>1,805,333</u></u>		<u><u>162,095</u></u>

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0 51
	28,890	939	219	0	1,937,818

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

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

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

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

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

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION PLANT				
Roads and Trails (359)	0			26
Total Transmission Plant	0		0	
DISTRIBUTION PLANT				
Structures and Improvements (361)	0			27
Station Equipment (362)	50,005	3.33%	3,342	28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	8,073	4.00%	448	30
Overhead Conductors and Devices (365)	7,207	3.00%	468	31
Underground Conduit (366)	164	2.50%	10	32
Underground Conductors and Devices (367)	99,096	3.33%	9,322	33
Line Transformers (368)	197	3.00%	169	34
Services (369)	65,777	4.50%	4,753	35
Meters (370)	0			36
Installations on Customers' Premises (371)	0			37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	6,986	1.70%	169	39
Total Distribution Plant	237,505		18,681	
GENERAL PLANT				
Structures and Improvements (390)	0			40
Office Furniture and Equipment (391)	0			41
Computer Equipment (391.1)	7,197	14.29%	953	42
Transportation Equipment (392)	0			43
Stores Equipment (393)	0			44
Tools, Shop and Garage Equipment (394)	0			45
Laboratory Equipment (395)	0			46
Power Operated Equipment (396)	0			47
Communication Equipment (397)	0			48
Miscellaneous Equipment (398)	0			49
Other Tangible Property (399)	0			50
Total General Plant	7,197		953	
Total accum. prov. directly assignable	244,702		19,634	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
359					0 26
	0	0	0	0	0
361					0 27
362					53,347 28
363					0 29
364					8,521 30
365					7,675 31
366					174 32
367					108,418 33
368					366 34
369					70,530 35
370					0 36
371					0 37
372					0 38
373					7,155 39
	0	0	0	0	256,186
390					0 40
391					0 41
391.1				(530)	7,620 42
392					0 43
393					0 44
394					0 45
395					0 46
396					0 47
397					0 48
398					0 49
399					0 50
	0	0	0	(530)	7,620
	0	0	0	(530)	263,806

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department	0		51
Total accum. prov. for depreciation	<u><u>244,702</u></u>		<u><u>19,634</u></u>

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0 51
	0	0	0	(530)	<u>263,806</u>

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Line Owned					Total End of Year (f)
	First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments During Year (e)		
Primary Distribution System Voltage(s) -- Urban						
Pole Lines						
2.4/4.16 kV (4kV)	14				14	1
7.2/12.5 kV (12kV)					0	2
14.4/24.9 kV (25kV)					0	3
Other:						
26.4 kV	1				1	4
Underground Lines						
2.4/4.16 kV (4kV)	10				10	5
7.2/12.5 kV (12kV)					0	6
14.4/24.9 kV (25kV)	1				1	7
Other:						
26.4 kV	1				1	8
Primary Distribution System Voltage(s) -- Rural						
Pole Lines						
2.4/4.16 kV (4kV)	2				2	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
Customers on rural lines at end of year:	5
Rural Customers (served at rural rates):	6
Farm	7
Nonfarm	8
Total	0
Customers served at other than rural rates:	10
Farm	12
Nonfarm	138
Total	150
Total customers on rural lines at end of year	150

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	7,933	Monday	01/17/2005	11:00	4,373	1
February	02	7,552	Thursday	02/17/2005	10:00	3,819	2
March	03	7,119	Thursday	03/03/2005	08:00	3,951	3
April	04	6,750	Tuesday	04/12/2005	11:00	3,728	4
May	05	6,568	Monday	05/02/2005	13:00	3,639	5
June	06	8,478	Monday	06/27/2005	13:00	4,076	6
July	07	8,230	Monday	07/25/2005	14:00	4,008	7
August	08	8,460	Tuesday	08/09/2005	18:00	4,091	8
September	09	8,064	Monday	09/12/2005	14:00	3,747	9
October	10	7,502	Tuesday	10/04/2005	13:00	3,611	10
November	11	6,947	Wednesday	11/30/2005	11:00	3,572	11
December	12	7,623	Wednesday	12/07/2005	08:00	4,035	12
Total		91,226				46,650	

System Name Wisconsin Public Power, Inc.

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

Type of Reading	Supplier
60 minutes integrated	Wisconsin Public Power, Inc.

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	0	7
Purchases	46,650	8
Interchanges:		9
In (gross)		9
Out (gross)		10
Net	0	11
Transmission for/by others (wheeling):		12
Received		12
Delivered		13
Net	0	14
Total Source of Energy	46,650	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	44,113	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	0	23
Total Sold and Used	44,113	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	2,537	27
Total Energy Losses	2,537	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	5.4384%	29
Total Disposition of Energy	46,650	30

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
RESIDENTIAL	RG-1	1,490	13,767	1
Total Sales for Residential Sales		1,490	13,767	
Commercial & Industrial				
SMALL POWER	CP-1	14	3,921	2
LARGE POWER TIME-OF-DAY	CP-2	11	12,592	3
INDUSTRIAL POWER TIME-OF-DAY	CP-3	1	6,757	4
GENERAL	GS-1	274	6,708	5
Total Sales for Commercial & Industrial		300	29,978	
Public Street & Highway Lighting				
STREET LIGHTING	MS-1	2	368	6
Total Sales for Public Street & Highway Lighting		2	368	
Sales for Resale				
NONE				7
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		1,792	44,113	

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)	
		889,216	173,428	1,062,644	1
0	0	889,216	173,428	1,062,644	
13,062	16,861	241,236	47,907	289,143	2
37,440	48,159	752,454	169,435	921,889	3
18,135	24,497	378,895	75,863	454,758	4
		411,530	83,466	494,996	5
68,637	89,517	1,784,115	376,671	2,160,786	
		47,161	4,576	51,737	6
0	0	47,161	4,576	51,737	
				0	7
0	0	0	0	0	
68,637	89,517	2,720,492	554,675	3,275,167	

PURCHASED POWER STATISTICS

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

Particulars (a)	(b)		(c)		
Name of Vendor	WPPI				1
Point of Delivery	Sub-station				2
Type of Power Purchased (firm, dump, etc.)	firm				3
Voltage at Which Delivered	24.9 kV				4
Point of Metering	Sub-station				5
Total of 12 Monthly Maximum Demands -- kW	91,226				6
Average load factor	70.0503%				7
Total Cost of Purchased Power	2,501,166				8
Average cost per kWh	0.0536				9
On-Peak Hours (if applicable)	7:00 am - 9:00 pm				10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	2,057	2,316			12
February	1,882	1,937			13
March	2,011	1,940			14
April	1,782	1,946			15
May	1,741	1,897			16
June	2,130	1,946			17
July	1,854	2,154			18
August	2,159	1,932			19
September	1,892	1,855			20
October	1,778	1,833			21
November	1,782	1,790			22
December	1,911	2,125			23
Total kWh (000)	22,979	23,671			24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

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

PRODUCTION STATISTICS

Particulars
(a)

Plant
(b)

Plant
(c)

Plant
(d)

Plant
(e)

NONE

STEAM PRODUCTION PLANTS

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

Boilers

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

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

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

STEAM PRODUCTION PLANTS (cont.)

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

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

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

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

1

HYDRAULIC GENERATING PLANTS

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

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

NONE

HYDRAULIC GENERATING PLANTS (cont.)

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

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

SUBSTATION EQUIPMENT

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

Particulars (a)	Utility Designation				(f)
	(b)	(c)	(d)	(e)	
Name of Substation	Eastside	Main	Perry	Westside	1
Voltage--High Side	24,900	24,900	24,900	24,900	2
Voltage--Low Side	4,160	4,160	480	4,160	3
Num. Main Transformers in Operation	1	1	3	1	4
Total Capacity of Transformers in kVA	5,000	5,000	6,000	5,000	5
Number of Spare Transformers on Hand	0	0	1	0	6
15-Minute Maximum Demand in kW	6,445	2,124			7
Dt and Hr of Such Maximum Demand	08/09/2005 18:00	09/13/2005 14:00			8 9
Kwh Output	36,251	10,399			10 11

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation				(l)
	(h)	(i)	(j)	(k)	
Name of Substation					12 13
Voltage--High Side					14
Voltage--Low Side					15
Num. of Main Transformers in Operation					16
Total Capacity of Transformers in kVA					17
Number of Spare Transformers on Hand					18
15-Minute Maximum Demand in kW					19
Dt and Hr of Such Maximum Demand					20 21 22
Kwh Output					23 24 25 26

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation				(r)
	(n)	(o)	(p)	(q)	
Name of Substation					27 28
Voltage--High Side					29
Voltage--Low Side					30
Num. of Main Transformers in Operation					31
Capacity of Transformers in kVA					32
Number of Spare Transformers on Hand					33
15-Minute Maximum Demand in kW					34
Dt and Hr of Such Maximum Demand					35 36 37
Kwh Output					38 39 40

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	1,970	464	43,664	1
Acquired during year	48	2	2,113	2
Total	2,018	466	45,777	3
Retired during year	86	13	718	4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	1,932	453	45,059	6
Number end of year accounted for as follows:				7
In customers' use	1,767	381	34,351	8
In utility's use	17	30	6,341	9
				10
Locked meters on customers' premises	19			11
In stock	129	42	4,367	12
Total end of year	1,932	453	45,059	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	250	5	89,836	1
Sodium Vapor	150	257	144,352	2
Total		262	234,188	
Ornamental				
Fluorescent	160	56	94,725	3
Mercury Vapor	175	11	8,800	4
Sodium Vapor	100	22	11,549	5
Sodium Vapor	150	31	17,413	6
Total		120	132,487	
Other				
NONE				7
Total			0	0

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

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

Accts. #923 and 930: Safety group programs were previously charged to acct. 930, now charged to 923.

Accumulated Provision for Depreciation - Electric --Plant Financed by Contributions-- (Page E-12)

If Accumulated Depreciation End of Year Balance is greater than the equivalent Plant in Service (Financed by Contributions) EOY Balance, please explain.

Acct. #391.1: This will be corrected in 2006.

If Adjustments for any account are nonzero, please explain.

Acct. #391.1: This will be corrected in 2006.

Substation Equipment (Page E-27)

General footnotes

The 15-minute maximum demand in kW, date and hour of such maximum demand, and kWh output for the Main, Perry, and Westside substations are reported in total under the Main substation.

Street Lighting Equipment (Page E-29)

General footnotes

The 250 watt mercury vapor street lights were gradually replaced by the 150 watt sodium vapor street lights over the last 12 months.

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sewage Operating Revenues			
Sewage Operating Revenues (621-626)	557,441	530,944	1
Total Sewage Operating Revenues	557,441	530,944	
Other Operating Revenues			
Forfeited Discounts (631)	2,274	2,177	2
Servicing of Customers Lateral (632)	0	0	3
Sale of Fertilizer (633)	0	0	4
Rent from Sewerage Properties (634)	0	0	5
Miscellaneous Operating Revenues (635)	200	200	6
Amortization of Construction Grants (636)	0	0	7
Total Other Operating Revenues	2,474	2,377	
Total Operating Revenues	559,915	533,321	
Operation and Maintenance Expenses			
Operation Expenses (820-829)	200,645	192,722	8
Maintenance Expenses (831-834)	70,745	49,384	9
Customer Accounting & Collection Expenses (840-843)	13,435	13,870	10
Administrative and General Expenses (850-857)	88,519	65,200	11
Total Operation and Maintenance Expenses	373,344	321,176	
Other Operating Expenses			
Depreciation Expense (403)	138,912	140,422	12
Amortization Expense (404)		0	13
Taxes (408)	10,006	8,468	14
Total Other Operating Expenses	148,918	148,890	
Total Operating Expenses	522,262	470,066	
NET OPERATING INCOME	37,653	63,255	

SEWAGE OPERATING REVENUES

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
Operating Revenues				
Sewage Operating Revenues				
Flat Rate Service to General Customers (621)				
Residential Revenues				1
Commercial Revenues				2
Industrial Revenues				3
Revenues from Public Authorities				4
Total Flat Rate Service to General Customers (621)	0	0	0	
Measured Service to General Customers (622)				
Residential Revenues	1,040	53,141	298,433	5
Commercial Revenues	129	20,351	92,802	6
Industrial Revenues	9	19,466	125,886	7
Revenues from Public Authorities	10	2,043	9,317	8
Total Measured Service to General Customers (622)	1,188	95,001	526,438	
Service to Public Authorities (623)				
Service to Other Systems (624)	1	4,258	17,830	10
Other Sewerage Service (625)	4	1,464	13,173	11
Interdepartmental Service (626)				12
Total Sewage Operating Revenues	1,193	100,723	557,441	

HIGH STRENGTH CONTRIBUTORS

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)	1
J G VAN HOLTEN	9,286	250	250	7	1

OTHER OPERATING REVENUES (SEWER)

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 \$2,000 and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Customers Forfeited Discounts (631):		
Customer late payment charges	2,274	1
Other (specify):		
NONE		2
Total Customers Forfeited Discounts (631)	2,274	
Servicing of Customers Laterals (632):		
NONE		3
Total Servicing of Customers Laterals (632)	0	
Sale of Fertilizer (633):		
NONE		4
Total Sale of Fertilizer (633)	0	
Rent from Sewerage Property (634):		
NONE		5
Total Rent from Sewerage Property (634)	0	
Miscellaneous Operating Revenues (635):		
DISPOSAL PERMITS FOR DUMPING SEPTIC TANK WASTE	200	6
Total Miscellaneous Operating Revenues (635)	200	
Amortization of Construction Grants (636):		
NONE		7
Total Amortization of Construction Grants (636)	0	

SEWER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
OPERATION EXPENSES			
Supervision and Labor (820)	63,725	66,132	1
Power and Fuel for Pumping (821)	74,132	71,848	2
Power and Fuel for Aeration Equipment (822)		0	3
Chlorine (823)	0	606	4
Phosphorous Removal Chemicals (824)	18,862	13,880	5
Sludge Conditioning Chemicals (825)		0	6
Other Chemicals for Sewage Treatment (826)		0	7
Other Operating Supplies and Expenses (827)	43,926	40,256	8
Transportation Expenses (828)		0	9
Rents (829)		0	10
Total Operation Expenses	200,645	192,722	
MAINTENANCE EXPENSES			
Maintenance of Sewage Collection System (831)		0	11
Maintenance of Collection System Pumping Equipment (832)	5,550	6,977	12
Maintenance of Treatment and Disposal Plant Equipment (833)	50,001	25,372	13
Maintenance of General Plant Structures and Equipment (834)	15,194	17,035	14
Total Maintenance Expenses	70,745	49,384	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES			
Billing, Collecting and Accounting (840)	8,056	9,325	15
Flat Rate Inspections (841)		0	16
Meter Reading (842)	5,239	4,545	17
Uncollectible Accounts (843)	140	0	18
Total Customer Accounting & Collection Expenses	13,435	13,870	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (850)	10,234	9,311	19
Office Supplies and Expenses (851)	9,186	9,510	20
Outside Services Employed (852)	19,844	6,603	21
Insurance Expense (853)	5,484	4,206	22
Employees Pensions and Benefits (854)	36,149	25,948	23

SEWER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
ADMINISTRATIVE AND GENERAL EXPENSES			
Regulatory Commission Expenses (855)		0	24
Miscellaneous General Expenses (856)	7,622	9,622	25
Rents (857)		0	26
Total Administrative and General Expenses	88,519	65,200	
Total Operation and Maintenance Expenses	373,344	321,176	

TAXES (ACCT. 408 - SEWER)

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)	
Social Security		8,698	7,079	1
Local and School Tax Equivalent on Meters Charged by Water Department		1,308	1,389	2
PSC Remainder Assessment			0	3
Other (specify): NONE			0	4
Total tax expense		10,006	8,468	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
COLLECTION SYSTEM			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Service Connections, Traps, and Accessories (312)	0		6
Collecting Mains and Accessories (313)	0		7
Interceptor Mains and Accessories (314)	0		8
Force Mains (315)	0		9
Other Collecting System Equipment (316)	0		10
Total Collection System	0	0	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	0		12
Receiving Wells (322)	0		13
Electric Pumping Equipment (323)	7,267		14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	60,241		16
Total Collection System Pumping Installations	67,508	0	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	400		17
Structures and Improvements (331)	1,877,924		18
Preliminary Treatment Equipment (332)	194,579		19
Primary Treatment Equipment (333)	47,440		20
Secondary Treatment Equipment (334)	784,043	8,769	21
Advanced Treatment Equipment (335)	223,197	46,033	22
Chlorination Equipment (336)	39,031		23
Sludge Treatment and Disposal Equipment (337)	44,576		24
Plant Site Piping (338)	265,411		25
Flow Metering and Monitoring Equipment (339)	39,468		26

SEWER 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
COLLECTION SYSTEM			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Service Connections, Traps, and Accessories (312)			0 6
Collecting Mains and Accessories (313)			0 7
Interceptor Mains and Accessories (314)			0 8
Force Mains (315)			0 9
Other Collecting System Equipment (316)			0 10
Total Collection System	0	0	0
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)			0 11
Structures and Improvements (321)			0 12
Receiving Wells (322)			0 13
Electric Pumping Equipment (323)			7,267 14
Other Power Pumping Equipment (324)			0 15
Miscellaneous Pumping Equipment (325)			60,241 16
Total Collection System Pumping Installations	0	0	67,508
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)			400 17
Structures and Improvements (331)			1,877,924 18
Preliminary Treatment Equipment (332)			194,579 19
Primary Treatment Equipment (333)			47,440 20
Secondary Treatment Equipment (334)			792,812 21
Advanced Treatment Equipment (335)			269,230 22
Chlorination Equipment (336)	39,031		0 23
Sludge Treatment and Disposal Equipment (337)			44,576 24
Plant Site Piping (338)			265,411 25
Flow Metering and Monitoring Equipment (339)			39,468 26

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TREATMENT AND DISPOSAL PLANT			
Outfall Sewer Pipes (340)	0		27
Other Treatment and Disposal Plant Equipment (341)	34,226		28
Total Treatment and Disposal Plant	3,550,295	54,802	
GENERAL PLANT			
Land and Land Rights (370)	21,363		29
Structures and Improvements (371)	578,567		30
Office Furniture and Equipment (372)	2,910		31
Computer Equipment (372.1)	7,449	1,676	32
Transportation Equipment (373)	53,180		33
Other General Equipment (379)	117,010	5,378	34
Other Tangible Property (390)	0		35
Total General Plant	780,479	7,054	
Total utility plant in service directly assignable	4,398,282	61,856	
Common Utility Plant Allocated to Sewer Department	0		36
Total utility plant in service	4,398,282	61,856	

SEWER 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)
TREATMENT AND DISPOSAL PLANT			
Outfall Sewer Pipes (340)			0 27
Other Treatment and Disposal Plant Equipment (341)			34,226 28
Total Treatment and Disposal Plant	39,031	0	3,566,066
GENERAL PLANT			
Land and Land Rights (370)			21,363 29
Structures and Improvements (371)			578,567 30
Office Furniture and Equipment (372)			2,910 31
Computer Equipment (372.1)	1,454		7,671 32
Transportation Equipment (373)			53,180 33
Other General Equipment (379)			122,388 34
Other Tangible Property (390)			0 35
Total General Plant	1,454	0	786,079
Total utility plant in service directly assignable	40,485	0	4,419,653
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	40,485	0	4,419,653

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
COLLECTION SYSTEM			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Service Connections, Traps, and Accessories (312)	0		6
Collecting Mains and Accessories (313)	0		7
Interceptor Mains and Accessories (314)	0		8
Force Mains (315)	0		9
Other Collecting System Equipment (316)	0		10
Total Collection System	0	0	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	0		12
Receiving Wells (322)	0		13
Electric Pumping Equipment (323)	7,066		14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	41,317		16
Total Collection System Pumping Installations	48,383	0	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	0		17
Structures and Improvements (331)	514,020		18
Preliminary Treatment Equipment (332)	38,290		19
Primary Treatment Equipment (333)	14,098		20
Secondary Treatment Equipment (334)	241,817		21
Advanced Treatment Equipment (335)	0		22
Chlorination Equipment (336)	12,079		23
Sludge Treatment and Disposal Equipment (337)	48,350		24
Plant Site Piping (338)	82,636		25
Flow Metering and Monitoring Equipment (339)	14,098		26

SEWER 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
COLLECTION SYSTEM			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Service Connections, Traps, and Accessories (312)			0 6
Collecting Mains and Accessories (313)			0 7
Interceptor Mains and Accessories (314)			0 8
Force Mains (315)			0 9
Other Collecting System Equipment (316)			0 10
Total Collection System	0	0	0
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)			0 11
Structures and Improvements (321)			0 12
Receiving Wells (322)			0 13
Electric Pumping Equipment (323)			7,066 14
Other Power Pumping Equipment (324)			0 15
Miscellaneous Pumping Equipment (325)			41,317 16
Total Collection System Pumping Installations	0	0	48,383
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)			0 17
Structures and Improvements (331)			514,020 18
Preliminary Treatment Equipment (332)			38,290 19
Primary Treatment Equipment (333)			14,098 20
Secondary Treatment Equipment (334)			241,817 21
Advanced Treatment Equipment (335)			0 22
Chlorination Equipment (336)	12,079		0 23
Sludge Treatment and Disposal Equipment (337)			48,350 24
Plant Site Piping (338)			82,636 25
Flow Metering and Monitoring Equipment (339)			14,098 26

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TREATMENT AND DISPOSAL PLANT			
Outfall Sewer Pipes (340)	0		27
Other Treatment and Disposal Plant Equipment (341)	11,070		28
Total Treatment and Disposal Plant	976,458	0	
GENERAL PLANT			
Land and Land Rights (370)	0		29
Structures and Improvements (371)	0		30
Office Furniture and Equipment (372)	0		31
Computer Equipment (372.1)	6,666		32
Transportation Equipment (373)	2,019		33
Other General Equipment (379)	30,214		34
Other Tangible Property (390)	0		35
Total General Plant	38,899	0	
Total utility plant in service directly assignable	1,063,740	0	
Common Utility Plant Allocated to Sewer Department	0		36
Total utility plant in service	1,063,740	0	

SEWER 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)
TREATMENT AND DISPOSAL PLANT			
Outfall Sewer Pipes (340)			0 27
Other Treatment and Disposal Plant Equipment (341)			11,070 28
Total Treatment and Disposal Plant	12,079	0	964,379
GENERAL PLANT			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			0 30
Office Furniture and Equipment (372)			0 31
Computer Equipment (372.1)			6,666 32
Transportation Equipment (373)			2,019 33
Other General Equipment (379)			30,214 34
Other Tangible Property (390)			0 35
Total General Plant	0	0	38,899
Total utility plant in service directly assignable	12,079	0	1,051,661
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	12,079	0	1,051,661

SEWER 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 disconnected 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 diameter; pipe materials do not need to be specified.

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)
------------------------------	-----------------------------------	------------------------------	----------------------------------	--	---	----------------------------	---

NONE

SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), 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					
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)
NONE					

SEWER OPERATING SECTION FOOTNOTES

Sewer Operation & Maintenance Expenses (Page N-05)

General footnotes

Acct. #833: Several minor repair jobs were completed in 2005.

Attc. #852: Rate study; Impact Fee analysis; Daybreak Foods analysis.

Sewer Services (Page N-11)

General footnotes

Sewer services are owned and maintained by the City of Waterloo.

Sewer Mains (Page N-12)

General footnotes

Sewer mains are owned and maintained by the City of Waterloo.
