



3013 (02-02-05)

ANNUAL REPORT

OF

Name: WAUNAKEE WATER & LIGHT

Principal Office: 205 N. KLEIN DRIVE
P.O. BOX 70
WAUNAKEE, WI 53597-0070

For the Year Ended: DECEMBER 31, 2005

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

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

SIGNATURE PAGE

I TIM HERLITZKA of
(Person responsible for accounts)

WAUNAKEE WATER & LIGHT, certify that I
(Utility Name)

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

(Signature of person responsible for accounts) 02/28/2005
(Date)

GENERAL MANAGER
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: WAUNAKEE WATER & LIGHT

Utility Address: 205 N. KLEIN DRIVE

P.O. BOX 70

WAUNAKEE, WI 53597-0070

When was utility organized? 9/7/1915

Report any change in name:

Effective Date:

Utility Web Site: WWW.WAUNAKEEUTILITIES.COM

Utility employee in charge of correspondence concerning this report:

Name: TIM HERLITZKA

Title: GENERAL MANAGER

Office Address: WAUNAKEE UTILITIES

205 N. KLEIN DRIVE

P.O. BOX 70

WAUNAKEE, WI 53597

Telephone: (608) 849 - 8111

Fax Number: (608) 849 - 4109

E-mail Address: therlitzka@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: JOHN ROESSLER

Title: COMMISSION PRESIDENT

Office Address:

513 DORN DRIVE

WAUNAKEE, WI 53597

Telephone: (608) 849 - 9333

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: JOHN ANDRES VIRCHOW KRAUSE AND COMPANY LLP

Title: PARTNER

Office Address: VIRCHOW KRAUSE AND COMPANY LLP

TEN TERRACE COURT

P.O. BOX 7398

MADISON, WI 53707

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address: jandres@virchowkrause.com

Date of most recent audit report: 2/7/2006

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

Names and titles of utility management including manager or superintendent:

Name: TIM HERLITZKA

Title: GENERAL MANAGER

Office Address:

205 NORTH KLEIN DRIVE

P.O. BOX 70

WAUNAKEE, WI 53597

Telephone: (608) 849 - 8111

Fax Number: (608) 849 - 4109

E-mail Address: therlitzka@wppisys.org

Name of utility commission/committee: Waunakee Water & Light Commission

Names of members of utility commission/committee:

MR MARVIN HELLENBRAND, COMMISSION SECRETARY

MR STEVEN KRAUS, COMMISSIONER/TRUSTEE

MR HENRY KRUSCHEK JR., COMMISSIONER

MR JOHN W LAUBMEIER, COMMISSIONER/VILLAGE PRES

MR GEORGE LIEGEL, COMMISSIONER

MS SHIRLEY NELSON, COMMISSIONER

MR JOHN ROESSLER, COMMISSION PRESIDENT

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	9,354,756	7,772,791	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	7,130,418	5,893,160	2
Depreciation Expense (403)	563,158	523,662	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	450,692	436,819	5
Total Operating Expenses	8,144,268	6,853,641	
Net Operating Income	1,210,488	919,150	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	1,210,488	919,150	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	133,178	47,207	10
Miscellaneous Nonoperating Income (421)	1,307,391	1,387,521	11
Total Other Income	1,440,569	1,434,728	
Total Income	2,651,057	2,353,878	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(66,763)	(62,163)	12
Other Income Deductions (426)	209,598	185,098	13
Total Miscellaneous Income Deductions	142,835	122,935	
Income Before Interest Charges	2,508,222	2,230,943	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	310,760	214,343	14
Amortization of Debt Discount and Expense (428)	25,054	21,136	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	50,224	50,379	19
Total Interest Charges	285,590	185,100	
Net Income	2,222,632	2,045,843	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	12,961,960	11,091,596	20
Balance Transferred from Income (433)	2,222,632	2,045,843	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	167,949	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	10,917	7,530	25
Total Unappropriated Earned Surplus End of Year (216)	15,173,675	12,961,960	

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	9,354,756		9,354,756	1
Total (Acct. 400):	9,354,756	0	9,354,756	
Operation and Maintenance Expense (401-402):				
Derived	7,130,418		7,130,418	2
Total (Acct. 401-402):	7,130,418	0	7,130,418	
Depreciation Expense (403):				
Derived	563,158		563,158	3
Total (Acct. 403):	563,158	0	563,158	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	450,692		450,692	5
Total (Acct. 408):	450,692	0	450,692	
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:	1,210,488	0	1,210,488	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE	0		0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	10
Total (Acct. 418):	0	0	0	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
INVESTMENT INCOME	133,178	0	133,178 11
Total (Acct. 419):	133,178	0	133,178
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	[REDACTED]	1,132,130	1,132,130 12
Contributed Plant - Electric	[REDACTED]	123,527	123,527 13
MUNICIPAL CONTR. (SERVICE EXTENSIONS ONLY)	51,734	0	51,734 14
Total (Acct. 421):	51,734	1,255,657	1,307,391
TOTAL OTHER INCOME:	184,912	1,255,657	1,440,569
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(66,763)	[REDACTED]	(66,763) 15
NONE	0	0	0 16
Total (Acct. 425):	(66,763)	0	(66,763)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	132,008	132,008 17
Depreciation Expense on Contributed Plant - Electric	[REDACTED]	76,726	76,726 18
MISCELLANEOUS	864	0	864 19
Total (Acct. 426):	864	208,734	209,598
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(65,899)	208,734	142,835
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	310,760	[REDACTED]	310,760 20
Total (Acct. 427):	310,760	0	310,760
Amortization of Debt Discount and Expense (428):			
FROM F-13	25,054	[REDACTED]	25,054 21
Total (Acct. 428):	25,054	0	25,054
Amortization of Premium on Debt--Cr. (429):			
NONE	0	[REDACTED]	0 22
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0	[REDACTED]	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	0		0 24
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
CAPITALIZED INTEREST	50,224		50,224 25
Total (Acct. 432):	50,224	0	50,224
TOTAL INTEREST CHARGES:	285,590	0	285,590
NET INCOME:	1,175,709	1,046,923	2,222,632
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	5,501,885	7,460,075	12,961,960 26
Total (Acct. 216):	5,501,885	7,460,075	12,961,960
Balance Transferred from Income (433):			
Derived	1,175,709	1,046,923	2,222,632 27
Total (Acct. 433):	1,175,709	1,046,923	2,222,632
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 28
Total (Acct. 434):	0	0	0
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):			
DONATED LABOR TO VILLAGE	10,917	0	10,917 31
Total (Acct. 439)--Debit:	10,917	0	10,917
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	6,666,677	8,506,998	15,173,675

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,296,976	8,057,780	0	0	9,354,756	1
Less: interdepartmental sales	404	75,217	0	0	75,621	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					0	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	1,296,572	7,982,563	0	0	9,279,135	

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	231,952		231,952	1
Electric operating expenses	371,240		371,240	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	1,508		1,508	8
Electric utility plant accounts	126,291		126,291	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	730,991	0	730,991	

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	4.5	1
Electric	7.5	2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	28,776,594	24,859,206	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	7,396,525	6,666,556	2
Net Utility Plant	21,380,069	18,192,650	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	21,380,069	18,192,650	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Special Funds (125-128)	3,426,572	3,492,146	9
Total Other Property and Investments	3,426,572	3,492,146	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	14,968	326,106	10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	929,441	621,966	15
Other Accounts Receivable (143)	37,191	136,987	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	15,415	108,791	18
Materials and Supplies (151-163)	290,489	278,643	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)	2,630	2,689	21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	1,290,134	1,475,182	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	225,862	131,377	24
Other Deferred Debits (182-186)	1,048	70,236	25
Total Deferred Debits	226,910	201,613	
Total Assets and Other Debits	26,323,685	23,361,591	

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)	1,456,267	1,448,903	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	15,173,675	12,961,960	28
Total Proprietary Capital	16,629,942	14,410,863	
LONG-TERM DEBT			
Bonds (221-222)	7,734,100	6,535,000	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	7,734,100	6,535,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	308,124	648,505	33
Payables to Municipality (233)	13,237	76,363	34
Customer Deposits (235)	23,134	23,083	35
Taxes Accrued (236)	0	0	36
Interest Accrued (237)	79,106	64,040	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)		9	40
Miscellaneous Current and Accrued Liabilities (242)	221,401	237,407	41
Total Current and Accrued Liabilities	645,002	1,049,407	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	94,716	82,011	43
Other Deferred Credits (253)	1,219,925	1,284,310	44
Total Deferred Credits	1,314,641	1,366,321	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	26,323,685	23,361,591	

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	12,707,924	0	0	12,151,282	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)	6,308,563	0	0	11,007,671	2
Utility Plant in Service - Contributed Plant (101.2)	8,075,589	0	0	2,246,424	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)	43,668			1,094,679	9
Total Utility Plant	14,427,820	0	0	14,348,774	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	1,475,342	0	0	4,066,466	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	1,088,680	0	0	766,037	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					12
Accumulated Provision for Depreciation of Property Held for Future Use (113)					13
Accumulated Provision for Amortization of Utility Plant in Service (114)					14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					15
Accumulated Provision for Amortization of Property Held for Future Use (116)					16
Total Accumulated Provision	2,564,022	0	0	4,832,503	
Net Utility Plant	11,863,798	0	0	9,516,271	

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

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

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	1,337,505	3,685,127			5,022,632	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	156,252	406,906			563,158	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	11,166				11,166	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	1,917	25,308			27,225	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	169,335	432,214	0	0	601,549	16
Debits during year						17
Book cost of plant retired	27,651	42,154			69,805	18
Cost of removal	3,847	8,721			12,568	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
Total debits	31,498	50,875	0	0	82,373	25
Balance end of year (111.1)	1,475,342	4,066,466	0	0	5,541,808	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)	954,613	689,311			1,643,924	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	132,008	76,726			208,734	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	2,059	0			2,059	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	134,067	76,726	0	0	210,793	16
Debits during year						17
Book cost of plant retired	0	0			0	18
Cost of removal	0	0			0	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.1)	1,088,680	766,037	0	0	1,854,717	26

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			271,265		271,265	262,109	3
Total Electric Utility					271,265	262,109	

Account	Total End of Year	Amount Prior Year	
Electric utility total	271,265	262,109	1
Water utility (154)	19,224	16,534	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	290,489	278,643	

**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)				
Bond Issue	16,140	428	164,540	1
Loss on Refinancing	8,914	428	61,322	2
Total			225,862	
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	1,448,903	1
Changes during year (explain):		
VARIOUS PROJECT BILLED TO VILLAGE (NOT EXTENSIONS FOR SERVICE)	7,364	2
Balance end of year	<u><u>1,456,267</u></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)	
2000 REVENUE BONDS	01/01/2000	10/01/2020	5.40%	1,010,000	1
2002 REVENUE BONDS	07/01/2002	10/01/2012	3.65%	635,000	2
2003 REVENUE BONDS	07/01/2003	10/01/2016	2.51%	2,155,000	3
2004 REVENUE BONDS	07/01/2004	10/01/2024	4.13%	2,290,000	4
2005 REVENUE BONDS	03/01/2005	10/01/2025	4.62%	1,644,100	5
Total Bonds (Account 221):				7,734,100	
Total Reacquired Bonds (Account 222)				0	6

Net amount of bonds outstanding December 31: 7,734,100

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

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	215,796	2
Charged electric department expense	234,896	3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	450,692	
Taxes paid during year:		
County, state and local taxes	387,100	6
Social Security taxes	56,317	7
PSC Remainder Assessment	7,275	8
Other (explain):		
NONE		9
Total payments and other debits	450,692	
Balance end of year	0	

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
2000 MORTGAGE REVENUE BONDS	14,663	57,619	58,133	14,149	2
2003 MORTGAGE REVENUE BONDS	15,656	62,622	63,142	15,136	3
2002 MORTGAGE REVENUE BONDS	8,253	30,866	33,010	6,109	4
2004 MORTGAGE REVENUE BONDS	25,468	101,872	101,872	25,468	5
2005 MORTGAGE REVENUE BONDS		57,781	39,537	18,244	6
Subtotal	64,040	310,760	295,694	79,106	
Advances from Municipality (223)					
NONE	0			0	7
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	8
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	9
Subtotal	0	0	0	0	
Total	64,040	310,760	295,694	79,106	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
BOND REDEMPTION ACCOUNT	222,901	3
BOND RESERVE ACCOUNT	755,599	4
CONSTRUCTION ACCOUNT	1,540,580	5
Total (Acct. 125):	2,519,080	
Depreciation Fund (126):		
BOND DEPRECIATION ACCOUNT	50,893	6
Total (Acct. 126):	50,893	
Other Special Funds (128):		
DEPOSIT - TOWER ACCOUNT	43,191	7
CAPITAL IMPROVEMENT ACCOUNT	813,408	8
Total (Acct. 128):	856,599	
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	76,258	12
Electric	853,183	13
Sewer (Regulated)		14
Other (specify):		
NONE		15
Total (Acct. 142):	929,441	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		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	37,191	17
Other (specify):		
NONE		18
Total (Acct. 143):	37,191	
Receivables from Municipality (145):		
FIRE PROTECTION PAYMENT	15,415	19
Total (Acct. 145):	15,415	
Prepayments (165):		
NONE		20
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		21
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
ENGINEERING FOR 2006 PROJECT	1,048	22
Total (Acct. 183):	1,048	
Clearing Accounts (184):		
NONE		23
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		24
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		25
Total (Acct. 186):	0	
Payables to Municipality (233):		
NET AMOUNT FOR REFUSE COLLECTIONS	13,237	26
Total (Acct. 233):	13,237	
Other Deferred Credits (253):		
Regulatory Liability	1,201,819	27
PUBLIC BENEFITS	3,429	28
DEFERRED TOWER RENTAL INCOME	14,677	29
Total (Acct. 253):	1,219,925	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	6,023,227	10,450,832	0	0	16,474,059	1
Materials and Supplies	17,879	266,687	0	0	284,566	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	1,406,423	3,875,796	0	0	5,282,219	4
Customer Advances for Construction		88,364			88,364	5
Regulatory Liability	684,887	550,313	0	0	1,235,200	6
NONE					0	7
Average Net Rate Base	3,949,796	6,203,046	0	0	10,152,842	
Net Operating Income	457,423	753,065	0	0	1,210,488	8
Net Operating Income as a percent of						
Average Net Rate Base	11.58%	12.14%	N/A	N/A	11.92%	

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	703,395	565,187	0	0	1,268,582	1
Add credits during year:					0	2
Deduct charges:						
Miscellaneous Amortization (425)	37,016	29,747	0	0	66,763	3
Other (specify):					0	4
Balance End of Year	666,379	535,440	0	0	1,201,819	

FINANCIAL SECTION FOOTNOTES

Bonds (Accts. 221 and 222) (Page F-15)

General footnotes

2005 bonds issued in conjunction with the sewer utility (18% is sewer). The total bond issue is \$2,005,000.

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.

Account 145 - the balance represents the December payment of public fire protection owed from the village.

Account 233 - the balance represents the amount of refuse billings collected on behalf of the village. These amounts are paid in January.

Identification and Ownership - Contacts (Page iv)

If the utility clerk (or other utility/municipal person responsible for municipal utility recordkeeping) is new (or will be new in the next year), please indicate here.

Shirley Nelson retired during the year. Tim Herlitzka was hired to replace her and also assumed the role of general manager.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	1,217,829	1,089,438	1
Total Sales of Water	1,217,829	1,089,438	
Other Operating Revenues			
Forfeited Discounts (470)	1,201	1,112	2
Miscellaneous Service Revenues (471)	288	86	3
Rents from Water Property (472)	72,224	68,871	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	5,434	4,179	6
Total Other Operating Revenues	79,147	74,248	
Total Operating Revenues	1,296,976	1,163,686	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	0	0	7
Pumping Expenses (620-633)	103,347	119,685	8
Water Treatment Expenses (640-652)	15,967	9,116	9
Transmission and Distribution Expenses (660-678)	103,333	154,196	10
Customer Accounts Expenses (901-905)	26,885	26,435	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-932)	217,973	187,361	13
Total Operation and Maintenance Expenses	467,505	496,793	
Other Operating Expenses			
Depreciation Expense (403)	156,252	140,532	14
Amortization Expense (404-407)		0	15
Taxes (408)	215,796	201,095	16
Total Other Operating Expenses	372,048	341,627	
Total Operating Expenses	839,553	838,420	
NET OPERATING INCOME	457,423	325,266	

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	41	63	8,462	1
Commercial	7	124	1,319	2
Industrial				3
Total Unmetered Sales to General Customers (460)	48	187	9,781	
Metered Sales to General Customers (461)				
Residential	3,388	263,916	621,749	4
Commercial	266	70,245	125,410	5
Industrial	1	111,104	119,761	6
Total Metered Sales to General Customers (461)	3,655	445,265	866,920	
Private Fire Protection Service (462)	44		16,693	7
Public Fire Protection Service (463)	1		310,637	8
Other Sales to Public Authorities (464)	19	7,224	13,394	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	2	75	404	12
Total Sales of Water	3,769	452,751	1,217,829	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	310,637	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)	310,637	
Forfeited Discounts (470):		
Customer late payment charges	1,201	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	1,201	
Miscellaneous Service Revenues (471):		
SALE OF WATER MATERIALS	288	7
Total Miscellaneous Service Revenues (471)	288	
Rents from Water Property (472):		
RENT FOR ANTENNAS ON WATER TOWERS	72,224	8
Total Rents from Water Property (472)	72,224	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	5,434	10
Other (specify): NONE		11
Total Other Water Revenues (474)	5,434	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)	0		1
Operation Labor and Expenses (601)	0		2
Purchased Water (602)	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	0	0	
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)	58,996	62,805	17
Pumping Labor and Expenses (624)	34,879	30,071	18
Expenses Transferred--Credit (625)	0		19
Miscellaneous Expenses (626)	587	940	20
Rents (627)	0		21
Maintenance Supervision and Engineering (630)	0		22
Maintenance of Structures and Improvements (631)	8,885	25,869	23
Maintenance of Power Production Equipment (632)	0		24
Maintenance of Pumping Equipment (633)	0		25
Total Pumping Expenses	103,347	119,685	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	0		26
Chemicals (641)	6,538	4,311	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)	9,429	4,805	28
Miscellaneous Expenses (643)		0	29
Rents (644)		0	30
Maintenance Supervision and Engineering (650)		0	31
Maintenance of Structures and Improvements (651)		0	32
Maintenance of Water Treatment Equipment (652)		0	33
Total Water Treatment Expenses	15,967	9,116	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)		634	34
Storage Facilities Expenses (661)		0	35
Transmission and Distribution Lines Expenses (662)	11,626	18,458	36
Meter Expenses (663)	11,297	10,883	37
Customer Installations Expenses (664)		0	38
Miscellaneous Expenses (665)	12,018	10,696	39
Rents (666)		0	40
Maintenance Supervision and Engineering (670)	5,015	5,038	41
Maintenance of Structures and Improvements (671)	841	609	42
Maintenance of Distribution Reservoirs and Standpipes (672)	8,240	27,078	43
Maintenance of Transmission and Distribution Mains (673)	31,409	32,888	44
Maintenance of Fire Mains (674)		0	45
Maintenance of Services (675)	4,444	15,256	46
Maintenance of Meters (676)	1,333	7,232	47
Maintenance of Hydrants (677)	17,110	25,424	48
Maintenance of Miscellaneous Plant (678)		0	49
Total Transmission and Distribution Expenses	103,333	154,196	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)		0	50
Meter Reading Labor (902)	5,980	7,512	51
Customer Records and Collection Expenses (903)	20,905	18,923	52
Uncollectible Accounts (904)		0	53

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Miscellaneous Customer Accounts Expenses (905)		0	54
Total Customer Accounts Expenses	26,885	26,435	
SALES EXPENSES			
Sales Expenses (910)		0	55
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	53,897	42,419	56
Office Supplies and Expenses (921)	16,844	13,665	57
Administrative Expenses Transferred--Credit (922)		0	58
Outside Services Employed (923)	15,296	2,192	59
Property Insurance (924)	8,538	8,408	60
Injuries and Damages (925)	6,655	7,450	61
Employee Pensions and Benefits (926)	96,748	93,858	62
Regulatory Commission Expenses (928)		0	63
Duplicate Charges--Credit (929)		0	64
Miscellaneous General Expenses (930)	6,389	4,762	65
Rents (931)		0	66
Maintenance of General Plant (932)	13,606	14,607	67
Total Administrative and General Expenses	217,973	187,361	
Total Operation and Maintenance Expenses	467,505	496,793	

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		199,583	186,177	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,959	2,770	2
Net property tax equivalent		196,624	183,407	
Social Security		18,140	16,381	3
PSC Remainder Assessment		1,032	1,307	4
Other (specify): NONE			0	5
CAPITALIZED TAXES (NEW TOWER)			0	6
Total tax expense		215,796	201,095	

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			Dane				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.183308				3
County tax rate	mills		2.457908				4
Local tax rate	mills		5.798907				5
School tax rate	mills		9.267443				6
Voc. school tax rate	mills		1.237797				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		18.945363				10
Less: state credit	mills		1.020652				11
Net tax rate	mills		17.924711				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.798907				14
Combined School Tax Rate	mills		10.505240				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		16.304147				17
Total Tax Rate	mills		18.945363				18
Ratio of Local and School Tax to Total	dec.		0.860588				19
Total tax net of state credit	mills		17.924711				20
Net Local and School Tax Rate	mills		15.425786				21
Utility Plant, Jan. 1	\$	12,707,924	12,707,924				22
Materials & Supplies	\$	16,534	16,534				23
Subtotal	\$	12,724,458	12,724,458				24
Less: Plant Outside Limits	\$	80,880	80,880				25
Taxable Assets	\$	12,643,578	12,643,578				26
Assessment Ratio	dec.		1.023307				27
Assessed Value	\$	12,938,262	12,938,262				28
Net Local & School Rate	mills		15.425786				29
Tax Equiv. Computed for Current Year	\$	199,583	199,583				30
Tax Equivalent per 1994 PSC Report	\$	100,342					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	199,583					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)	128		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)	318,288		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	318,416	0	
PUMPING PLANT			
Land and Land Rights (320)	58,677		12
Structures and Improvements (321)	247,180		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	14,296		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	478,132	1,594	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	4,872		20
Total Pumping Plant	803,157	1,594	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	26,439		23
Total Water Treatment Plant	26,439	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)			128 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)			318,288 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	318,416
PUMPING PLANT			
Land and Land Rights (320)			58,677 12
Structures and Improvements (321)			247,180 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			14,296 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			479,726 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			4,872 20
Total Pumping Plant	0	0	804,751
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			26,439 23
Total Water Treatment Plant	0	0	26,439

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)	12,506		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	1,413,279		26
Transmission and Distribution Mains (343)	1,860,601	100,975	27
Fire Mains (344)	0		28
Services (345)	351,853	31,014	29
Meters (346)	374,425	75,949	30
Hydrants (348)	215,936	5,860	31
Other Transmission and Distribution Plant (349)	99		32
Total Transmission and Distribution Plant	4,228,699	213,798	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	62,781	378,810	34
Office Furniture and Equipment (391)	160		35
Computer Equipment (391.1)	2,166	3,020	36
Transportation Equipment (392)	70,781		37
Stores Equipment (393)	262		38
Tools, Shop and Garage Equipment (394)	19,468	600	39
Laboratory Equipment (395)	7,084		40
Power Operated Equipment (396)	3,545	500	41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	194,278		43
Miscellaneous Equipment (398)	656		44
Other Tangible Property (399)	0		45
Total General Plant	361,181	382,930	
Total utility plant in service directly assignable	5,737,892	598,322	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	5,737,892	598,322	

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)			12,506 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			1,413,279 26
Transmission and Distribution Mains (343)	17,377		1,944,199 27
Fire Mains (344)			0 28
Services (345)	4,366		378,501 29
Meters (346)	5,326		445,048 30
Hydrants (348)	582		221,214 31
Other Transmission and Distribution Plant (349)			99 32
Total Transmission and Distribution Plant	27,651	0	4,414,846
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			441,591 34
Office Furniture and Equipment (391)			160 35
Computer Equipment (391.1)			5,186 36
Transportation Equipment (392)			70,781 37
Stores Equipment (393)			262 38
Tools, Shop and Garage Equipment (394)			20,068 39
Laboratory Equipment (395)			7,084 40
Power Operated Equipment (396)			4,045 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			194,278 43
Miscellaneous Equipment (398)			656 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	744,111
Total utility plant in service directly assignable	27,651	0	6,308,563
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	27,651	0	6,308,563

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)	178,211		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	22,115		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	204,683		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	405,009	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)			178,211 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			22,115 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			204,683 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	405,009
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	4,891,403	814,036	27
Fire Mains (344)	0		28
Services (345)	991,324	221,061	29
Meters (346)	0		30
Hydrants (348)	655,723	97,033	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	6,538,450	1,132,130	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	0	0	
Total utility plant in service directly assignable	6,943,459	1,132,130	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	6,943,459	1,132,130	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			5,705,439 27
Fire Mains (344)			0 28
Services (345)			1,212,385 29
Meters (346)			0 30
Hydrants (348)			752,756 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	7,670,580
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	8,075,589
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	8,075,589

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)	92,025	2.90%	9,230	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	92,025		9,230	
PUMPING PLANT				
Structures and Improvements (321)	69,421	3.20%	7,910	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	4,108	4.40%	629	10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	318,203	4.40%	21,073	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	4,872	4.40%	0	15
Total Pumping Plant	396,604		29,612	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	20,519	6.00%	1,586	17
Total Water Treatment Plant	20,519		1,586	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	247,895	1.90%	26,852	19
Transmission and Distribution Mains (343)	133,732	1.30%	24,731	20
Fire Mains (344)	0			21
Services (345)	60,184	2.90%	10,590	22
Meters (346)	242,295	5.50%	22,536	23
Hydrants (348)	25,231	2.20%	4,809	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					101,255 4
315					0 5
316					0 6
317					0 7
	0	0	0	0	101,255
321					77,331 8
322					0 9
323					4,737 10
324					0 11
325					339,276 12
326					0 13
327					0 14
328					4,872 15
	0	0	0	0	426,216
331					0 16
332					22,105 17
	0	0	0	0	22,105
341					0 18
342					274,747 19
343	17,377	3,847	64		137,303 20
344					0 21
345	4,366		379		66,787 22
346	5,326		320		259,825 23
348	582		1,154		30,612 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)	99	5.00%		25
Total Transmission and Distribution Plant	709,436		89,518	
GENERAL PLANT				
Structures and Improvements (390)	19,348	2.90%	7,313	26
Office Furniture and Equipment (391)	36	5.80%	9	27
Computer Equipment (391.1)	2,060	26.70%	981	28
Transportation Equipment (392)	53,631	13.30%	9,414	29
Stores Equipment (393)	262	5.80%	0	30
Tools, Shop and Garage Equipment (394)	10,331	5.80%	1,147	31
Laboratory Equipment (395)	2,639	5.80%	411	32
Power Operated Equipment (396)	3,545	7.50%	285	33
Communication Equipment (397)	0			34
SCADA Equipment (397.1)	26,811	9.20%	17,874	35
Miscellaneous Equipment (398)	258	5.80%	38	36
Other Tangible Property (399)	0			37
Total General Plant	118,921		37,472	
Total accum. prov. directly assignable	1,337,505		167,418	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	1,337,505		167,418	

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					99 25
	27,651	3,847	1,917	0	769,373
390					26,661 26
391					45 27
391.1					3,041 28
392					63,045 29
393					262 30
394					11,478 31
395					3,050 32
396					3,830 33
397					0 34
397.1					44,685 35
398					296 36
399					0 37
	0	0	0	0	156,393
	27,651	3,847	1,917	0	1,475,342
					0 38
	27,651	3,847	1,917	0	1,475,342

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)	50,197	3.20%	5,703	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	12,764	4.40%	973	10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	136,353	4.40%	9,006	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
Total Pumping Plant	199,314		15,682	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	0			17
Total Water Treatment Plant	0		0	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	0			19
Transmission and Distribution Mains (343)	461,524	1.30%	68,879	20
Fire Mains (344)	0			21
Services (345)	199,446	2.90%	31,954	22
Meters (346)	0			23
Hydrants (348)	94,329	2.20%	15,493	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					55,900 8
322					0 9
323					13,737 10
324					0 11
325					145,359 12
326					0 13
327					0 14
328					0 15
	0	0	0	0	214,996
331					0 16
332					0 17
	0	0	0	0	0
341					0 18
342					0 19
343					530,403 20
344					0 21
345					231,400 22
346					0 23
348			2,059		111,881 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	755,299		116,326
GENERAL PLANT			
Structures and Improvements (390)	0		26
Office Furniture and Equipment (391)	0		27
Computer Equipment (391.1)	0		28
Transportation Equipment (392)	0		29
Stores Equipment (393)	0		30
Tools, Shop and Garage Equipment (394)	0		31
Laboratory Equipment (395)	0		32
Power Operated Equipment (396)	0		33
Communication Equipment (397)	0		34
SCADA Equipment (397.1)	0		35
Miscellaneous Equipment (398)	0		36
Other Tangible Property (399)	0		37
Total General Plant	0		0
Total accum. prov. directly assignable	954,613		132,008
Common Utility Plant Allocated to Water Department	0		38
Total accum. prov. for depreciation	954,613		132,008

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
	0	0	2,059	0	873,684
390					0 26
391					0 27
391.1					0 28
392					0 29
393					0 30
394					0 31
395					0 32
396					0 33
397					0 34
397.1					0 35
398					0 36
399					0 37
	0	0	0	0	0
	0	0	2,059	0	1,088,680
					0 38
	0	0	2,059	0	1,088,680

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			32,990	32,990	1
February			28,861	28,861	2
March			32,254	32,254	3
April			32,973	32,973	4
May			38,465	38,465	5
June			52,050	52,050	6
July			58,816	58,816	7
August			48,891	48,891	8
September			47,072	47,072	9
October			37,768	37,768	10
November			35,570	35,570	11
December			37,444	37,444	12
Total annual pumpage	0	0	483,154	483,154	
Less: Water sold				452,751	13
Volume pumped but not sold				30,403	14
Volume sold as a percent of volume pumped				94%	15
Volume used for water production, water quality and system maintenance				316	16
Volume related to equipment/system malfunction				5	17
Non-utility volume NOT included in water sales				95	18
Total volume not sold but accounted for				416	19
Volume pumped but unaccounted for				29,987	20
Percent of water lost				6%	21
If more than 15%, indicate causes:					22
If more than 15%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				3,327	24
Date of maximum: 6/29/2005					25
Cause of maximum:					26
Hot, dry weather.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				709	27
Date of minimum: 12/10/2005					28
Total KWH used for pumping for the year				772,117	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)	
EAST MAIN	1	505	12	900,000	Yes	1
SOUTH CENTURY AVE	2	420	12	1,584,000	Yes	2
SOUTH DIVISION ST	3	600	12	1,584,000	Yes	3
ARBORETUM DRIVE	4	700	12	1,584,000	Yes	4

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#3 BOOSTER AT WELL 3	LEXINGTON BOOSTER	SIMON BOOSTER	1
Location	14 SOUTH DIVISION STREET	704 LEXINGTON	14 SOUTH DIVISION STREET	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	FAIRBANKS MORSE	KRANE DEMING	KRANE DEMING	5
Year Installed	1985	1994	1994	6
Type	OTHER	OTHER	OTHER	7
Actual Capacity (gpm)	1,250	500	500	8
Pump Motor or Standby Engine Mfr	WESTINGHOUSE	EMERSON	EMERSON	9 10
Year Installed	1985	1994	1994	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	20	20	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #1	WELL #2	WELL #3	14
Location	502 EAST MAIN ST	SOUTH CENTURY AVENUE	14 SOUTH DIVISION STREET	15
Purpose	P	P	P	16
Destination	D	D	R	17
Pump Manufacturer	GOULDS	SIMMONS	FAIRBANKS MORSE	18
Year Installed	1995	1992	1985	19
Type	SUBMERSIBLE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	625	1,100	1,100	21
Pump Motor or Standby Engine Mfr	HITACHI	GENERAL ELECTRIC	WESTINGHOUSE	22 23
Year Installed	1995	1964	1985	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	60	75	60	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 #4			1
Location	1204 ARBORETUM DR			2
Purpose	P			3
Destination	D			4
Pump Manufacturer	GOULDS			5
Year Installed	2000			6
Type	VERTICAL TURBINE			7
Actual Capacity (gpm)	1,200			8
Pump Motor or Standby Engine Mfr	FORD			10
Year Installed	2000			11
Type	ELECTRIC			12
Horsepower	125			13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
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	300 S DIVISION RESERVOIR	217 E MAIN ST	417 E VERLEEN	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	ET	3
Year constructed	1985	1928	1969	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	0	153	153	6
Total capacity in gallons (actual)	300,000	50,000	200,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.5000	1.0000	1.5000	12
Is a corrosion control chemical used (yes, no)?	N	N	N	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

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	511 RIPP ROAD - RIPP PARK/SINNESS PK WATER TOWER		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	3
Year constructed	1992	2002	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	133	123	6
Total capacity in gallons (actual)	300,000	500,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.5000	1.5000	12
Is a corrosion control chemical used (yes, no)?	N	N	13
Is water fluoridated (yes, no)?	Y	Y	14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	6.000	77,614	1,339	1,214	0	77,739	1
M	D	8.000	118,006	11,515	0	0	129,521	2
M	D	10.000	72,366	6,968	0	0	79,334	3
M	D	12.000	12,319	0	0	0	12,319	4
Total Within Municipality			280,305	19,822	1,214	0	298,913	
M	D	10.000	3,500	0	0	0	3,500	5
Total Outside of Municipality			3,500	0	0	0	3,500	
Total Utility			283,805	19,822	1,214	0	302,413	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	1,267	0	26	0	1,241		1
M	1.000	1,941	199	0	0	2,140		2
M	1.250	7	0	0	0	7		3
M	1.500	55	0	0	0	55		4
M	2.000	46	0	0	0	46		5
M	4.000	10	0	0	0	10		6
M	6.000	84	0	0	0	84		7
M	8.000	2	0	0	0	2		8
Total Utility		3,412	199	26	0	3,585	0	

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	0	0	0	0	0	0	1
0.750	3,511	185	101	25	3,620	674	2
1.000	85	2	3	3	87	10	3
1.500	41	0	0	0	41	17	4
2.000	34	1	0	0	35	2	5
3.000	11	1	0	1	13	2	6
4.000	1	1	0	1	3	1	7
6.000	0	0	0	0	0	0	8
10.000	6	1	1	0	6	6	9
Total:	3,689	191	105	30	3,805	712	

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	0	0	0	0	0	0	0	1
0.750	3,342	139	0	3	3	133	3,620	2
1.000	26	51	0	4	0	6	87	3
1.500	0	37	0	1	0	3	41	4
2.000	0	30	0	4	1	0	35	5
3.000	0	5	0	4	4	0	13	6
4.000	0	0	1	1	0	1	3	7
6.000	0	0	0	0	0	0	0	8
10.000	0	0	0	0	6	0	6	9
Total:	3,368	262	1	17	14	143	3,805	

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	595	47	2		640	2
Total Fire Hydrants	595	47	2	0	640	
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:	640
Number of distribution system valves end of year:	1,202
Number of distribution valves operated during year:	1,101

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.

Account 631 - 2004 had control work done at well #3 and the Lexington booster. In additon work was done on a check valve at well #4.

Account 672 - 2004 had repairs and some painting done at the 50,000 gallon tank.

Account 920 - increase is due to the hiring of a new financial manager and contractual payments to the former general manager.

Account 923 - increase due to added legal fees relating to a personnel matter.

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

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

The increase in account 390 is due to the purchase of a building to be used as a new operations facility. This was approved by 6260-CU-100.

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.

All additions were financed by developers with the exception of a replacement project on Sixth Street. 1,214' was replaced.

Water Services (Page W-22)

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

All additions were financed by developers with the exception of a replacement project on Sixth Street. 26 were replaced.

If Utility-Owned Service Not In Use at End of Year is reported as zero, please explain.

All services are in use with the exception of some lots that may not be built on.

Meters (Page W-23)

Explain all reported adjustments.

Adjustments were made to get beginning of the year balances to equal the corrected totals as of December 31, 2005.

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

Once every ten years.

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

Yes (station meters are tested every year).

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Electricity			
Sales of Electricity (440-448)	8,040,156	6,592,276	1
Total Sales of Electricity	8,040,156	6,592,276	
Other Operating Revenues			
Forfeited Discounts (450)	7,733	6,055	2
Miscellaneous Service Revenues (451)	2,865	438	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	7,026	6,873	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	0	3,463	7
Total Other Operating Revenues	17,624	16,829	
Total Operating Revenues	8,057,780	6,609,105	
Operation and Maintenance Expenses			
Power Production Expenses (500-557)	6,087,457	4,704,777	8
Transmission Expenses (560-573)	0	0	9
Distribution Expenses (580-598)	266,454	263,802	10
Customer Accounts Expenses (901-905)	39,098	37,920	11
Sales Expenses (911-916)	403	1,486	12
Administrative and General Expenses (920-932)	269,501	388,382	13
Total Operation and Maintenance Expenses	6,662,913	5,396,367	
Other Expenses			
Depreciation Expense (403)	406,906	383,130	14
Amortization Expense (404-407)		0	15
Taxes (408)	234,896	235,724	16
Total Other Expenses	641,802	618,854	
Total Operating Expenses	7,304,715	6,015,221	
NET OPERATING INCOME	753,065	593,884	

OTHER OPERATING REVENUES (ELECTRIC)

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

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	7,733	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	7,733	
Miscellaneous Service Revenues (451):		
MISCELLANEOUS	2,865	3
Total Miscellaneous Service Revenues (451)	2,865	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
POLE CONTACT FEES	7,026	5
Total Rent from Electric Property (454)	7,026	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
NONE		7
Total Other Electric Revenues (456)	0	

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)	6,087,457	4,704,777	34
System Control and Load Dispatching (556)	0		35
Other Expenses (557)	0		36
Total Other Power Supply Expenses	6,087,457	4,704,777	
Total Power Production Expenses	6,087,457	4,704,777	
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)	53,302	33,852	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)	0		52
Overhead Line Expenses (583)	0		53
Underground Line Expenses (584)	0		54
Street Lighting and Signal System Expenses (585)	0		55
Meter Expenses (586)	0		56
Customer Installations Expenses (587)	13,932	19,448	57
Miscellaneous Distribution Expenses (588)	79,280	80,468	58
Rents (589)	0		59
Maintenance Supervision and Engineering (590)	5,802	8,900	60
Maintenance of Structures (591)	0		61
Maintenance of Station Equipment (592)	9,889	11,402	62
Maintenance of Overhead Lines (593)	13,872	17,101	63
Maintenance of Underground Lines (594)	56,139	52,621	64
Maintenance of Line Transformers (595)	3,520	17,675	65
Maintenance of Street Lighting and Signal Systems (596)	10,286	5,330	66
Maintenance of Meters (597)	20,432	17,005	67
Maintenance of Miscellaneous Distribution Plant (598)	0		68
Total Distribution Expenses	266,454	263,802	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	0		69
Meter Reading Expenses (902)	9,280	10,686	70
Customer Records and Collection Expenses (903)	29,367	27,234	71
Uncollectible Accounts (904)	0		72
Miscellaneous Customer Accounts Expenses (905)	451	0	73
Total Customer Accounts Expenses	39,098	37,920	
SALES EXPENSES			
Supervision (911)	0		74
Demonstrating and Selling Expenses (912)	0		75
Advertising Expenses (913)	0		76

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SALES EXPENSES			
Miscellaneous Sales Expenses (916)	403	1,486	77
Total Sales Expenses	403	1,486	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	73,899	58,851	78
Office Supplies and Expenses (921)	25,058	23,626	79
Administrative Expenses Transferred -- Credit (922)		0	80
Outside Services Employed (923)	23,052	23,015	81
Property Insurance (924)	11,669	11,491	82
Injuries and Damages (925)	10,082	12,226	83
Employee Pensions and Benefits (926)	94,486	238,817	84
Regulatory Commission Expenses (928)	2,129	0	85
Duplicate Charges -- Credit (929)		0	86
Miscellaneous General Expenses (930)	23,613	20,356	87
Rents (931)		0	88
Maintenance of General Plant (932)	5,513	0	89
Total Administrative and General Expenses	269,501	388,382	
Total Operation and Maintenance Expenses	6,662,913	5,396,367	

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		184,722	179,607	1
Social Security		38,177	40,377	2
Wisconsin Gross Receipts Tax		5,754	8,426	3
PSC Remainder Assessment		6,243	7,314	4
Other (specify): NONE			0	5
Total tax expense		<u>234,896</u>	<u>235,724</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			Dane				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.183308				3
County tax rate	mills		2.457908				4
Local tax rate	mills		5.798907				5
School tax rate	mills		9.267443				6
Voc. school tax rate	mills		1.237797				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		18.945363				10
Less: state credit	mills		1.020652				11
Net tax rate	mills		17.924711				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.798907				14
Combined School Tax Rate	mills		10.505240				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		16.304147				17
Total Tax Rate	mills		18.945363				18
Ratio of Local and School Tax to Total	dec.		0.860588				19
Total tax net of state credit	mills		17.924711				20
Net Local and School Tax Rate	mills		15.425786				21
Utility Plant, Jan. 1	\$	12,151,282	12,151,282				22
Materials & Supplies	\$	262,109	262,109				23
Subtotal	\$	12,413,391	12,413,391				24
Less: Plant Outside Limits	\$	711,238	711,238				25
Taxable Assets	\$	11,702,153	11,702,153				26
Assessment Ratio	dec.		1.023307				27
Assessed Value	\$	11,974,895	11,974,895				28
Net Local & School Rate	mills		15.425786				29
Tax Equiv. Computed for Current Year	\$	184,722	184,722				30
Tax Equivalent per 1994 PSC Report	\$	106,041					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	184,722					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.
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4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Land and Land Rights (350)	0		25
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	100,651		34
Structures and Improvements (361)	21,368		35
Station Equipment (362)	1,951,876		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	282,685	8,386	38
Overhead Conductors and Devices (365)	485,605	26,399	39
Underground Conduit (366)	229,470		40
Underground Conductors and Devices (367)	2,566,879	42,739	41
Line Transformers (368)	1,833,547	125,077	42
Services (369)	612,699	81,333	43
Meters (370)	337,414	53,862	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	268,534	38,269	47
Total Distribution Plant	8,690,728	376,065	
GENERAL PLANT			
Land and Land Rights (389)	134,101	69,738	48
Structures and Improvements (390)	276,450	691,839	49
Office Furniture and Equipment (391)	41,536		50
Computer Equipment (391.1)	71,573		51
Transportation Equipment (392)	446,415	12,225	52
Stores Equipment (393)	25,530		53
Tools, Shop and Garage Equipment (394)	62,358		54

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			100,651 34
Structures and Improvements (361)			21,368 35
Station Equipment (362)			1,951,876 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	3,010		288,061 38
Overhead Conductors and Devices (365)	5,749		506,255 39
Underground Conduit (366)			229,470 40
Underground Conductors and Devices (367)	9,102		2,600,516 41
Line Transformers (368)	17,128		1,941,496 42
Services (369)	532		693,500 43
Meters (370)	1,178		390,098 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	5,455		301,348 47
Total Distribution Plant	42,154	0	9,024,639
GENERAL PLANT			
Land and Land Rights (389)			203,839 48
Structures and Improvements (390)			968,289 49
Office Furniture and Equipment (391)			41,536 50
Computer Equipment (391.1)			71,573 51
Transportation Equipment (392)			458,640 52
Stores Equipment (393)			25,530 53
Tools, Shop and Garage Equipment (394)			62,358 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)	33,193		55
Power Operated Equipment (396)	84,081	5,965	56
Communication Equipment (397)	20,055		57
Miscellaneous Equipment (398)	7,973		58
Other Tangible Property (399)	0		59
Total General Plant	1,203,265	779,767	
Total utility plant in service directly assignable	9,893,993	1,155,832	
Common Utility Plant Allocated to Electric Department	0		60
Total utility plant in service	9,893,993	1,155,832	

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)			33,193 55
Power Operated Equipment (396)			90,046 56
Communication Equipment (397)			20,055 57
Miscellaneous Equipment (398)			7,973 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	1,983,032
Total utility plant in service directly assignable	42,154	0	11,007,671
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	42,154	0	11,007,671

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

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

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

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

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

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
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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)	0		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	154,063		38
Overhead Conductors and Devices (365)	238,033		39
Underground Conduit (366)	130,278		40
Underground Conductors and Devices (367)	1,123,568	75,048	41
Line Transformers (368)	0		42
Services (369)	243,341	18,303	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)	244,383	19,407	47
Total Distribution Plant	2,133,666	112,758	
GENERAL PLANT			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	0		49
Office Furniture and Equipment (391)	0		50
Computer Equipment (391.1)	0		51
Transportation Equipment (392)	0		52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	0		54

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			0 34
Structures and Improvements (361)			0 35
Station Equipment (362)			0 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			154,063 38
Overhead Conductors and Devices (365)			238,033 39
Underground Conduit (366)			130,278 40
Underground Conductors and Devices (367)			1,198,616 41
Line Transformers (368)			0 42
Services (369)			261,644 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)			263,790 47
Total Distribution Plant	0	0	2,246,424
GENERAL PLANT			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			0 49
Office Furniture and Equipment (391)			0 50
Computer Equipment (391.1)			0 51
Transportation Equipment (392)			0 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			0 54

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
GENERAL PLANT		
Laboratory Equipment (395)	0	55
Power Operated Equipment (396)	0	56
Communication Equipment (397)	0	57
Miscellaneous Equipment (398)	0	58
Other Tangible Property (399)	0	59
Total General Plant	0	0
Total utility plant in service directly assignable	2,133,666	112,758
Common Utility Plant Allocated to Electric Department	0	60
Total utility plant in service	2,133,666	112,758

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)			0 56
Communication Equipment (397)			0 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	2,246,424
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	0	0	2,246,424

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	2.90%	24
Underground Conductors and Devices (358)	0		25

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
	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					0 25

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION PLANT				
Roads and Trails (359)	0			26
Total Transmission Plant	0		0	
DISTRIBUTION PLANT				
Structures and Improvements (361)	10,797	2.90%	620	27
Station Equipment (362)	806,233	3.10%	60,508	28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	76,138	3.90%	11,130	30
Overhead Conductors and Devices (365)	111,948	3.20%	15,870	31
Underground Conduit (366)	40,168	2.50%	5,737	32
Underground Conductors and Devices (367)	775,828	3.30%	85,262	33
Line Transformers (368)	801,007	3.20%	60,401	34
Services (369)	240,424	4.40%	28,736	35
Meters (370)	139,570	3.60%	13,095	36
Installations on Customers' Premises (371)	0			37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	92,856	4.10%	11,683	39
Total Distribution Plant	3,094,969		293,042	
GENERAL PLANT				
Structures and Improvements (390)	128,037	2.50%	15,559	40
Office Furniture and Equipment (391)	18,744	5.40%	2,243	41
Computer Equipment (391.1)	27,075	14.30%	10,235	42
Transportation Equipment (392)	264,753	15.00%	67,879	43
Stores Equipment (393)	12,032	4.00%	1,021	44
Tools, Shop and Garage Equipment (394)	22,623	5.00%	3,118	45
Laboratory Equipment (395)	23,373	5.00%	1,660	46
Power Operated Equipment (396)	79,639	15.00%	10,406	47
Communication Equipment (397)	12,400	6.70%	1,344	48
Miscellaneous Equipment (398)	1,482	5.00%	399	49
Other Tangible Property (399)	0			50
Total General Plant	590,158		113,864	
Total accum. prov. directly assignable	3,685,127		406,906	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
359					0 26
	0	0	0	0	0
361					11,417 27
362					866,741 28
363					0 29
364	3,010	1,229	1,641		84,670 30
365	5,749	407	1,200		122,862 31
366			1,141		47,046 32
367	9,102	1,950	10,730		860,768 33
368	17,128	5,135	6,767		845,912 34
369	532				268,628 35
370	1,178				151,487 36
371					0 37
372					0 38
373	5,455		3,829		102,913 39
	42,154	8,721	25,308	0	3,362,444
390					143,596 40
391					20,987 41
391.1					37,310 42
392					332,632 43
393					13,053 44
394					25,741 45
395					25,033 46
396					90,045 47
397					13,744 48
398					1,881 49
399					0 50
	0	0	0	0	704,022
	42,154	8,721	25,308	0	4,066,466

**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>3,685,127</u></u>		<u><u>406,906</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
	42,154	8,721	25,308	0	4,066,466

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
	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					0 25

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION PLANT				
Roads and Trails (359)	0			26
Total Transmission Plant	0		0	
DISTRIBUTION PLANT				
Structures and Improvements (361)	0			27
Station Equipment (362)	0			28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	44,144	3.90%	6,008	30
Overhead Conductors and Devices (365)	74,050	3.20%	7,617	31
Underground Conduit (366)	19,683	2.50%	3,257	32
Underground Conductors and Devices (367)	381,215	3.30%	38,316	33
Line Transformers (368)	0			34
Services (369)	119,105	4.40%	11,110	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)	51,114	4.10%	10,418	39
Total Distribution Plant	689,311		76,726	
GENERAL PLANT				
Structures and Improvements (390)	0			40
Office Furniture and Equipment (391)	0			41
Computer Equipment (391.1)	0			42
Transportation Equipment (392)	0			43
Stores Equipment (393)	0			44
Tools, Shop and Garage Equipment (394)	0			45
Laboratory Equipment (395)	0			46
Power Operated Equipment (396)	0			47
Communication Equipment (397)	0			48
Miscellaneous Equipment (398)	0			49
Other Tangible Property (399)	0			50
Total General Plant	0		0	
Total accum. prov. directly assignable	689,311		76,726	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
359					0 26
	0	0	0	0	0
361					0 27
362					0 28
363					0 29
364					50,152 30
365					81,667 31
366					22,940 32
367					419,531 33
368					0 34
369					130,215 35
370					0 36
371					0 37
372					0 38
373					61,532 39
	0	0	0	0	766,037
390					0 40
391					0 41
391.1					0 42
392					0 43
393					0 44
394					0 45
395					0 46
396					0 47
397					0 48
398					0 49
399					0 50
	0	0	0	0	0
	0	0	0	0	766,037

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>689,311</u></u>		<u><u>76,726</u></u>

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0 51
	0	0	0	0	<u>766,037</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)	2				2	1
7.2/12.5 kV (12kV)	5				5	2
14.4/24.9 kV (25kV)					0	3
Other:						
NONE					0	4
Underground Lines						
2.4/4.16 kV (4kV)	5				5	5
7.2/12.5 kV (12kV)	50		3		53	6
14.4/24.9 kV (25kV)					0	7
Other:						
NONE					0	8
Primary Distribution System Voltage(s) -- Rural						
Pole Lines						
2.4/4.16 kV (4kV)					0	9
7.2/12.5 kV (12kV)	7				7	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)	7				7	14
14.4/24.9 kV (25kV)					0	15
Other:						
NONE					0	16
Transmission System						
Pole Lines						
34.5 kV					0	17
69 kV	2				2	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	1	3
Total	1	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	15	7
Nonfarm	65	8
Total	80	9
Customers served at other than rural rates:		10
Farm	2	11
Nonfarm	25	12
Total	27	13
Total customers on rural lines at end of year	107	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	17,091	Wednesday	01/05/2005	18:00	9,359	1
February	02	16,345	Friday	02/18/2005	08:00	8,008	2
March	03	15,483	Wednesday	03/09/2005	11:00	8,688	3
April	04	15,619	Wednesday	04/06/2005	12:00	7,988	4
May	05	15,627	Monday	05/09/2005	12:00	8,352	5
June	06	24,628	Thursday	06/23/2005	16:00	10,757	6
July	07	24,210	Thursday	07/14/2005	16:00	11,270	7
August	08	25,616	Tuesday	08/09/2005	15:00	11,131	8
September	09	25,104	Monday	09/12/2005	16:00	10,535	9
October	10	22,093	Tuesday	10/04/2005	16:00	9,169	10
November	11	17,428	Wednesday	11/30/2005	18:00	8,986	11
December	12	19,158	Monday	12/19/2005	19:00	10,169	12
Total		238,402				114,412	

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
15 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	114,412	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	114,412	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	111,309	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	111,309	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	3,103	27
Total Energy Losses	3,103	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	2.7121%	29
Total Disposition of Energy	114,412	30

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)
Residential Sales				
TOWN OF VIENNA	RG-1	47	492	1
TOWN OF WESTPORT	RG-1	20	220	2
VILLAGE OF WAUNAKEE	RG-1	4,144	39,056	3
Total Sales for Residential Sales		4,211	39,768	
Commercial & Industrial				
GENERAL SERVICE	CG-1	452	12,785	4
SMALL POWER	CP-1	48	15,213	5
LARGE POWER	CP-2	14	17,893	6
INDUSTRIAL POWER	CP-3	4	25,241	7
Total Sales for Commercial & Industrial		518	71,132	
Public Street & Highway Lighting				
STREET LIGHTING	MS-1	1	325	8
ATHLETIC FIELD LIGHTING	MS-2	2	84	9
Total Sales for Public Street & Highway Lighting		3	409	
Sales for Resale				
NONE				10
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		4,732	111,309	

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)	
		33,070	5,800	38,870	1
		14,681	2,513	17,194	2
		2,646,417	466,142	3,112,559	3
0	0	2,694,168	474,455	3,168,623	
		919,733	155,691	1,075,424	4
50,225	62,719	883,741	174,729	1,058,470	5
55,028	69,204	972,966	221,401	1,194,367	6
56,786	61,801	1,173,863	299,977	1,473,840	7
162,039	193,724	3,950,303	851,798	4,802,101	
		61,741	3,623	65,364	8
		3,146	922	4,068	9
0	0	64,887	4,545	69,432	
				0	10
0	0	0	0	0	
162,039	193,724	6,709,358	1,330,798	8,040,156	

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 Inc.				1
Point of Delivery	Substation				2
Type of Power Purchased (firm, dump, etc.)	Firm				3
Voltage at Which Delivered	69 kV				4
Point of Metering	Substations				5
Total of 12 Monthly Maximum Demands -- kW	238,402				6
Average load factor	65.7414%				7
Total Cost of Purchased Power	6,087,457				8
Average cost per kWh	0.0532				9
On-Peak Hours (if applicable)	07:00-21:00 M-F				10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	4,482	4,877			12
February	4,015	3,993			13
March	4,496	4,192			14
April	3,975	4,013			15
May	4,090	4,262			16
June	5,639	5,118			17
July	5,151	6,118			18
August	5,922	5,209			19
September	5,192	5,343			20
October	4,506	4,663			21
November	4,430	4,556			22
December	4,797	5,373			23
Total kWh (000)	56,695	57,717			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	0	1
Unit Identification	0	2
Type of Generation	0	3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?	0	5
Is Exciter & Station Use Metered or Estimated?	0	6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand	0	8
Load Factor	0	9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum	0	11
Number of Hours Generators Operated	0	12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?	0	14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)	0	16
Monthly Net Generation --- kWh (000):	0	17
January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
Total kWh (000)	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0	31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)	0	33
Specific Gravity	0	34
Average BTU per Gallon	0	35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)	0	37
kWh Net Generation per Gallon of Fuel Oil	0	38
kWh Net Generation per Gallon of Lubr. Oil	0	39
Does plant produce steam for heating or other purposes in addition to elec. generation?	0	40
Coal consumed--tons (2,000 lbs.)	0	41
Average Cost per Ton (\$)	0	42
Kind of Coal Used	0	43
Average BTU per Pound	0	44
Water Evaporated--Thousands of Pounds	0	45
Is Water Evaporated, Metered or Estimated?	0	46
Lbs. of Steam per Lb. of Coal or Equivalent Fuel	0	47
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.	0	48
Based on Total Coal Used at Plant	0	49
Based on Coal Used Solely in Electric Generation	0	50
Average BTU per kWh Net Generation	0	51
Total Cost of Fuel (Oil and/or Coal)	0	52
per kWh Net Generation (\$)	0	53
	0	54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)	
Name of Plant	none				1
Unit Identification	none				2
Type of Generation					3
kWh Net Generation (000)					4
Is Generation Metered or Estimated?					5
Is Exciter & Station Use Metered or Estimated?					6
60-Minute Maximum Demand--kW (est. if not meas.)					7
Date and Hour of Such Maximum Demand					8
Load Factor					9
Maximum Net Generation in Any One Day					10
Date of Such Maximum					11
Number of Hours Generators Operated					12
Maximum Continuous or Dependable Capacity--kW					13
Is Plant Owned or Leased?					14
Total Production Expenses					15
Cost per kWh of Net Generation (\$)					16
Monthly Net Generation --- kWh (000):					17
January					17
February					18
March					19
April					20
May					21
June					22
July					23
August					24
September					25
October					26
November					27
December					28
Total kWh (000)	0				29
Gas Consumed--Therms					30
Average Cost per Therm Burned (\$)					31
Fuel Oil Consumed Barrels (42 gal.)					32
Average Cost per Barrel of Oil Burned (\$)					33
Specific Gravity					34
Average BTU per Gallon					35
Lubricating Oil Consumed--Gallons					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.)					41
Average Cost per Ton (\$)					42
Kind of Coal Used					43
Average BTU per Pound					44
Water Evaporated--Thousands of Pounds					45
Is Water Evaporated, Metered or Estimated?					46
Lbs. of Steam per Lb. of Coal or Equivalent Fuel					47
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.					48
Based on Total Coal Used at Plant					49
Based on Coal Used Solely in Electric Generation					50
Average BTU per kWh Net Generation					51
Total Cost of Fuel (Oil and/or Coal)					52
per kWh Net Generation (\$)					53
					54

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)	1
NONE								1
Total							<u><u>0</u></u>	

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)	1
none	0				0	0	1
Total						<u><u>0</u></u>	

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	Rated Unit Capacity		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	Rated Unit Capacity		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				Rated HP Each Unit (h)	1
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)		
none	none	0	0	0			0	1	
							Total	<u><u>0</u></u>	

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)			
					0	0	0	0	1
Total					0	0	0	0	0

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)	(f)	
Name of Substation	Alloy	Ind. Park	North Side	So Div. St	West Side	1
Voltage--High Side	69,000	69,000	69,000	69,000	69,000	2
Voltage--Low Side	4,000	12,000	12,000	4,000	12,000	3
Num. Main Transformers in Operation	1	1	1	2	1	4
Total Capacity of Transformers in kVA	1,500	32,000	10,000	7,500	32,000	5
Number of Spare Transformers on Hand	0	0	0	0	0	6
15-Minute Maximum Demand in kW	880	10,298	8,271	2,171	6,889	7
Dt and Hr of Such Maximum Demand	01/20/2005 11:00	08/09/2005 14:00	07/24/2005 18:00	07/13/2005 13:00	09/12/2005 16:00	8 9
Kwh Output	40,442	3,978,639	2,473,068	1,068,908	1,974,347	10 11

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation					(l)
	(h)	(i)	(j)	(k)	(l)	
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
Kwh Output						22 23 24 25 26

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation					(r)
	(n)	(o)	(p)	(q)	(r)	
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
Kwh Output						37 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	4,531	1,241	69,464	1
Acquired during year	494	88	4,095	2
Total	5,025	1,329	73,559	3
Retired during year	291	33	950	4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	4,734	1,296	72,609	6
Number end of year accounted for as follows:				7
In customers' use	4,734	1,240	68,484	8
In utility's use				9
				10
Locked meters on customers' premises				11
In stock		56	4,125	12
Total end of year	4,734	1,296	72,609	13

STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Sodium Vapor	100	172	85,140	1
Sodium Vapor	150	58	41,818	2
Total		230	126,958	
Ornamental				
Sodium Vapor	100	271	134,145	3
Sodium Vapor	150	90	64,890	4
Total		361	199,035	
Other				
Other	489	35	9,608	5
Total		35	9,608	

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.

Account 555 - increase is a result of added consumption (hot summer) and increased power costs from our wholesale power supplier.

Account 580 - increase is a result of a change in the method we allocate labor costs. Indirect labor and benefits are now allocated directly to this account.

Account 595 - less time was spent maintaining transformers in 2005 as the utility is in the process of a voltage conversion project.

Account 920 - increase is due to the hiring of a new financial manager and contractual payments to the former general manager.

Account 926 - only limited allocations of benefits were done in 2004. The utility began allocation benefits to labor accounts in 2005.

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

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

The increase in account 390 is due to the purchase of a building to be used as a new operations facility. This was approved by 6260-CU-100.

Account 368 increases due to growth in the village.
