



3013 (02-02-05)

ANNUAL REPORT

OF

Name: WAUPUN UTILITIES

Principal Office: 817 S MADISON ST
P.O. BOX 431
WAUPUN, WI 53963-0431

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 ZACHARY BLOOM of
(Person responsible for accounts)

WAUPUN UTILITIES, certify that I
(Utility Name)

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

(Signature of person responsible for accounts) 03/14/2006
(Date)

GENERAL MANAGER
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: WAUPUN UTILITIES

Utility Address: 817 S MADISON ST
P.O. BOX 431
WAUPUN, WI 53963-0431

When was utility organized? 11/1/1894

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR ZACHARY T BLOOM, CPA

Title: GENERAL MANAGER

Office Address:

817 S MADISON ST
P.O. BOX 431
WAUPUN, WI 53963

Telephone: (920) 324 - 7920

Fax Number: (920) 324 - 7922

E-mail Address: zbloom@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: DAVID GERRITSON

Title: PRESIDENT

Office Address:

817 S MADISON ST
P.O. BOX 431
WAUPUN, WI 53963-0431

Telephone: (920) 324 - 7920

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

Title: PARTNER

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

Telephone: (608) 249 - 6622

Fax Number:

E-mail Address:

Date of most recent audit report: 12/31/2004

Period covered by most recent audit: CALENDAR YEAR 2004

Names and titles of utility management including manager or superintendent:

Name: MR ZACHARY T BLOOM, CPA

Title: GENERAL MANAGER

Office Address:

817 S MADISON ST
P.O. BOX 431
WAUPUN, WI 53963

Telephone: (920) 324 - 7920

Fax Number: (920) 324 - 7922

E-mail Address: zbloom@wppisys.org

Name of utility commission/committee: WAUPUN UTILITIES COMMISSION

Names of members of utility commission/committee:

- MR ART EHLERT, ALDERPERSON
- MR DAVID GERRITSON, COMMISSION PRESIDENT
- MR THOMAS HODGE, III, ALDERPERSON
- MR HOWARD HUENICK, COMMISSIONER
- MR JACK NUGENT, COMMISSIONER
- MR ROBERT TANK, ALDERPERSON
- MR PETER VANDER WERFF, COMMISSIONER

Is sewer service rendered by the utility? YES

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	8,912,706	8,086,634	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	7,357,968	6,378,934	2
Depreciation Expense (403)	559,570	532,827	3
Amortization Expense (404-407)	15,000	15,000	4
Taxes (408)	385,130	397,813	5
Total Operating Expenses	8,317,668	7,324,574	
Net Operating Income	595,038	762,060	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	595,038	762,060	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	(9,477)	272	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	50,268	30,851	10
Miscellaneous Nonoperating Income (421)	757,762	63,608	11
Total Other Income	798,553	94,731	
Total Income	1,393,591	856,791	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(18,146)	(18,146)	12
Other Income Deductions (426)	70,631	47,261	13
Total Miscellaneous Income Deductions	52,485	29,115	
Income Before Interest Charges	1,341,106	827,676	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	7,983	8,773	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	225,982	243,387	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	233,965	252,160	
Net Income	1,107,141	575,516	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	9,889,784	9,314,268	20
Balance Transferred from Income (433)	1,107,141	575,516	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	10,996,925	9,889,784	

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	8,912,706		8,912,706	1
Total (Acct. 400):	8,912,706	0	8,912,706	
Operation and Maintenance Expense (401-402):				
Derived	7,357,968		7,357,968	2
Total (Acct. 401-402):	7,357,968	0	7,357,968	
Depreciation Expense (403):				
Derived	559,570		559,570	3
Total (Acct. 403):	559,570	0	559,570	
Amortization Expense (404-407):				
Derived	15,000		15,000	4
Total (Acct. 404-407):	15,000	0	15,000	
Taxes (408):				
Derived	385,130		385,130	5
Total (Acct. 408):	385,130	0	385,130	
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:	595,038	0	595,038	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	(9,477)		(9,477)	8
Total (Acct. 415-416):	(9,477)	0	(9,477)	
Income from Nonutility Operations (417):				
NONE	0		0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
ELECTRIC INVESTMENT INCOME	36,752	0	36,752	11

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
WATER INVESTMENT INCOME	13,516	0	13,516 12
Total (Acct. 419):	50,268	0	50,268
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	[REDACTED]	528,212	528,212 13
Contributed Plant - Electric	[REDACTED]	229,550	229,550 14
NONE	0	0	0 15
Total (Acct. 421):	0	757,762	757,762
TOTAL OTHER INCOME:	40,791	757,762	798,553

MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(18,146)	[REDACTED]	(18,146) 16
NONE	0	0	0 17
Total (Acct. 425):	(18,146)	0	(18,146)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	27,126	27,126 18
Depreciation Expense on Contributed Plant - Electric	[REDACTED]	29,277	29,277 19
INTEREST ON METER PROGRAMMING ERROR LIABILITY	14,228	0	14,228 20
Total (Acct. 426):	14,228	56,403	70,631
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(3,918)	56,403	52,485

INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	0	[REDACTED]	0 21
Total (Acct. 427):	0	0	0
Amortization of Debt Discount and Expense (428):			
ELECTRIC DEBT DISCOUNT AMORTIZATION	2,085	[REDACTED]	2,085 22
WATER DEBT DISCOUNT AMORTIZATION	5,898	[REDACTED]	5,898 23
Total (Acct. 428):	7,983	0	7,983
Amortization of Premium on Debt--Cr. (429):			
NONE	0	[REDACTED]	0 24
Total (Acct. 429):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Interest on Debt to Municipality (430):			
Derived	225,982		225,982 25
Total (Acct. 430):	225,982	0	225,982
Other Interest Expense (431):			
Derived	0		0 26
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 27
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	233,965	0	233,965
NET INCOME:	405,782	701,359	1,107,141
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	8,249,539	1,640,245	9,889,784 28
Total (Acct. 216):	8,249,539	1,640,245	9,889,784
Balance Transferred from Income (433):			
Derived	405,782	701,359	1,107,141 29
Total (Acct. 433):	405,782	701,359	1,107,141
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 30
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 31
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 32
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 33
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	8,655,321	2,341,604	10,996,925

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)		10,262			10,262	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold		19,739			19,739	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	19,739	0	0	19,739	
Net income (or loss)	0	(9,477)	0	0	(9,477)	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,617,951	7,294,755	0	0	8,912,706	1
Less: interdepartmental sales	0		0	0	0	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			(138)		(138)	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	1,617,951	7,294,893	0	0	8,912,844	

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	236,584	4,432	241,016	1
Electric operating expenses	286,100	17,731	303,831	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	54,116	615	54,731	8
Electric utility plant accounts	113,365	5,130	118,495	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	27,908	(27,908)	0	18
All other accounts			0	19
Total Payroll	718,073	0	718,073	

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	7.9	1
Electric	7.3	2
Gas		3
Sewer	6.8	4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	21,950,046	20,607,386	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	6,588,173	6,101,208	2
Net Utility Plant	15,361,873	14,506,178	
Utility Plant Acquisition Adjustments (117-118)		0	3
Other Utility Plant Adjustments (119)		0	4
Total Net Utility Plant	15,361,873	14,506,178	
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)	1,003,299	1,021,396	9
Total Other Property and Investments	1,003,299	1,021,396	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	749,784	18,064	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	492	492	12
Temporary Cash Investments (136)	0	978,079	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	674,921	544,437	15
Other Accounts Receivable (143)	163,713	177,229	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	19,056	16,697	18
Materials and Supplies (151-163)	187,858	199,959	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)		0	21
Accrued Utility Revenues (173)		0	22
Miscellaneous Current and Accrued Assets (174)		0	23
Total Current and Accrued Assets	1,795,824	1,934,957	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	35,942	43,925	24
Other Deferred Debits (182-186)	271,655	210,878	25
Total Deferred Debits	307,597	254,803	
Total Assets and Other Debits	18,468,593	17,717,334	

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)	556,893	556,893	26
Appropriated Earned Surplus (215)		0	27
Unappropriated Earned Surplus (216)	10,996,925	9,889,784	28
Total Proprietary Capital	11,553,818	10,446,677	
LONG-TERM DEBT			
Bonds (221-222)	3,495,000	3,730,000	29
Advances from Municipality (223)	1,080,000	1,270,000	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	4,575,000	5,000,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	734,892	521,245	33
Payables to Municipality (233)	1,003,883	980,320	34
Customer Deposits (235)	0	2,775	35
Taxes Accrued (236)	0	0	36
Interest Accrued (237)	74,406	80,112	37
Matured Long-Term Debt (239)		0	38
Matured Interest (240)		0	39
Tax Collections Payable (241)	16,405	12,834	40
Miscellaneous Current and Accrued Liabilities (242)	198,650	230,261	41
Total Current and Accrued Liabilities	2,028,236	1,827,547	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	0	115,693	43
Other Deferred Credits (253)	311,539	327,417	44
Total Deferred Credits	311,539	443,110	
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	18,468,593	17,717,334	

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	10,612,472	0	0	9,994,914	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)	9,597,538	0	0	9,529,470	2
Utility Plant in Service - Contributed Plant (101.2)	1,900,937	0	0	918,159	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)	3,361			581	9
Total Utility Plant	11,501,836	0	0	10,448,210	
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)	2,717,557	0	0	3,382,560	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	205,728	0	0	282,328	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	2,923,285	0	0	3,664,888	
Net Utility Plant	8,578,551	0	0	6,783,322	

**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)	2,460,881	3,199,345			5,660,226	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	260,911	298,659			559,570	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	8,434				8,434	6
Accruals charged other						7
accounts (specify):						8
EQUIPMENT DEPRECIATION CLE/	18,635	48,064			66,699	9
Salvage	1,428	40,271			41,699	10
Other credits (specify):						11
DEPRECIATION ON TRANSFERREI	19,526				19,526	12
					0	13
					0	14
					0	15
Total credits	308,934	386,994	0	0	695,928	16
Debits during year						17
Book cost of plant retired	43,074	197,015			240,089	18
Cost of removal	9,184	6,764			15,948	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
Total debits	52,258	203,779	0	0	256,037	25
Balance end of year (111.1)	2,717,557	3,382,560	0	0	6,100,117	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)	183,632	257,350			440,982	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	27,126	29,277			56,403	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	106	1,361			1,467	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	27,232	30,638	0	0	57,870	16
Debits during year						17
Book cost of plant retired	2,236	5,005			7,241	18
Cost of removal	2,900	655			3,555	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
Total debits	5,136	5,660	0	0	10,796	25
Balance end of year (111.1)	205,728	282,328	0	0	488,056	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	0	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	0	
Balance end of year	0	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			153,870		153,870	159,892	3
Total Electric Utility					153,870	159,892	

Account	Total End of Year	Amount Prior Year	
Electric utility total	153,870	159,892	1
Water utility (154)	33,988	40,067	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	187,858	199,959	

**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)				
1993 BONDS - WATER	2,391	428	12,003	1
1999 BONDS - ELECTRIC	449	428	5,093	2
1999 BONDS - WATER	468	428	5,306	3
2003 GENERAL OBLIGATION NOTES - ELECTRIC	1,636	428	4,739	4
2003 GENERAL OBLIGATION NOTES - WATER	3,038	428	8,801	5
Total			35,942	
Unamortized premium on debt (251)				
NONE				6
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	556,893	1
Changes during year (explain):		
NONE	0	2
Balance end of year	<u><u>556,893</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)	
WATER REVENUE BONDS - PLANT	03/01/1993	03/01/2013	6.33%	1,380,000	1
ELECTRIC REVENUE BONDS - BUILDING	04/15/1999	09/01/2019	4.88%	1,198,815	2
WATER REVENUE BONDS - BUILDING	04/15/1999	09/01/2019	4.88%	916,185	3
Total Bonds (Account 221):				3,495,000	
Total Reacquired Bonds (Account 222)				0	4

Net amount of bonds outstanding December 31: 3,495,000

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
WATER GENERAL OBLIGATION NOTES	02/11/2003	03/01/2011	2.74%	702,000	1
ELECTRIC GENERAL OBLIGATION NOTES	02/11/2003	03/01/2011	2.74%	378,000	2
Total for Account 223				1,080,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	188,252	2
Charged electric department expense	196,878	3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	385,130	
Taxes paid during year:		
County, state and local taxes	328,177	6
Social Security taxes	47,912	7
PSC Remainder Assessment	7,767	8
Other (explain):		
ELECTRIC GROSS RECEIPTS TAX	1,274	9
Total payments and other debits	385,130	
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)					
ELECTRIC BONDS - BLDG	(1,120)			(1,120)	1
WATER BONDS - BLDG	(403)			(403)	2
WATER BONDS - PLANT	(1,802)			(1,802)	3
Subtotal	(3,325)	0	0	(3,325)	
Advances from Municipality (223)					
WATER BONDS PLANT	34,688	92,365	94,886	32,167	4
Customer Deposits	201		201	0	5
WATER BONDS - BLDG	16,164	45,149	46,002	15,311	6
ELECTRIC BONDS - BLDG	21,761	59,131	60,248	20,644	7
2003 G.O. OBLIGATION NOTES - WATER	6,905	19,069	19,728	6,246	8
2003 G.O. OBLIGATION NOTES - ELECTRIC	3,718	10,268	10,623	3,363	9
Subtotal	83,437	225,982	231,688	77,731	
Other Long-Term Debt (224)					
NONE	0			0	10
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	11
Subtotal	0	0	0	0	
Total	80,112	225,982	231,688	74,406	

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):		
ELECTRIC PRINCIPAL AND INTEREST REDEMPTION FUND	72,568	3
WATER PRINCIPAL AND INTEREST REDEMPTION FUND	198,609	4
ELECTRIC AND WATER BOND RESERVE FUND	447,709	5
Total (Acct. 125):	718,886	
Depreciation Fund (126):		
NONE		6
Total (Acct. 126):	0	
Other Special Funds (128):		
ELECTRIC SURPLUS FUND	121,038	7
WATER SURPLUS FUND	163,375	8
Total (Acct. 128):	284,413	
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	110,435	12
Electric	564,486	13
Sewer (Regulated)		14
Other (specify):		
NONE		15
Total (Acct. 142):	674,921	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	0	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	163,713	17
Other (specify):		
NONE		18
Total (Acct. 143):	163,713	
Receivables from Municipality (145):		
DELINQUENT UTILITY ACCOUNTS PLACED ON TAX ROLL	19,056	19
Total (Acct. 145):	19,056	
Prepayments (165):		
NONE		20
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
LOSS ON EARLY RETIREMENT OF UTILITY BUILDING	15,000	21
Total (Acct. 182):	15,000	
Preliminary Survey and Investigation Charges (183):		
FEASIBILITY STUDY AND PRELIMINARY ENGINEERING FOR WATER PLANT	95,874	22
Total (Acct. 183):	95,874	
Clearing Accounts (184):		
NONE		23
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		24
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
WRS UNFUNDED LIABILITY	160,781	25
Total (Acct. 186):	160,781	
Payables to Municipality (233):		
PAYABLE TO SEWER UTILITY	1,003,883	26
Total (Acct. 233):	1,003,883	
Other Deferred Credits (253):		
Regulatory Liability	326,630	27
PUBLIC BENEFITS FUNDS	(15,091)	28
Total (Acct. 253):	311,539	

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)	9,389,354	9,324,814	0	0	18,714,168	1
Materials and Supplies	37,027	156,881	0	0	193,908	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation (111.1)	2,589,219	3,290,952	0	0	5,880,171	4
Customer Advances for Construction					0	5
Regulatory Liability	133,484	202,218	0	0	335,702	6
					0	7
Average Net Rate Base	6,703,678	5,988,525	0	0	12,692,203	
Net Operating Income	477,527	117,511	0	0	595,038	8
Net Operating Income as a percent of Average Net Rate Base	7.12%	1.96%	N/A	N/A	4.69%	

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	137,092	207,684	0	0	344,776	1
Add credits during year:					0	2
Deduct charges:						
Miscellaneous Amortization (425)	7,215	10,931	0	0	18,146	3
Other (specify):					0	4
Balance End of Year	129,877	196,753	0	0	326,630	

FINANCIAL SECTION FOOTNOTES

Interest Accrued (Acct. 237) (Page F-18)

Bonds (221): If Interest Accrued During Year is zero AND the Bonds schedule shows a Principal Amount EOY greater than zero, please explain.

Interest accrued for Bonds (account 221) is included in Advances from Municipality (account 223).

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

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

Authorized by PSC during the water rate application/increase effective January 9, 2002 (docket 6290-WR-103). A letter dated March 12, 2002, from James Luckow authorizes the amortization.

Miscellaneous Deferred Debits (Acct 186): amortization requires PSC authorization. Provide date of authorization.

Our request to defer and amortize the 2004 payment to the Wisconsin Retirement System for prior service obligation was approved in a March 2, 2004 letter from Bruce Manthey.

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 143 - \$163,713 consists of amounts billed by the water and electric utility for construction, merchandising, and jobbing efforts.

Account 145 - \$19,056 for delinquent utilities placed on the tax roll.

Account 233 - \$1,003,883 represents amounts due to the sewer utility by electric and water.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	1,607,189	1,630,075	1
Total Sales of Water	1,607,189	1,630,075	
Other Operating Revenues			
Forfeited Discounts (470)	4,493	4,210	2
Miscellaneous Service Revenues (471)	1,437	3,261	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	4,832	5,464	6
Total Other Operating Revenues	10,762	12,935	
Total Operating Revenues	1,617,951	1,643,010	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	35,690	35,097	7
Pumping Expenses (620-633)	122,689	107,656	8
Water Treatment Expenses (640-652)	105,808	107,182	9
Transmission and Distribution Expenses (660-678)	123,605	161,838	10
Customer Accounts Expenses (901-905)	59,419	64,758	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-932)	229,050	236,079	13
Total Operation and Maintenance Expenses	676,261	712,610	
Other Operating Expenses			
Depreciation Expense (403)	260,911	244,389	14
Amortization Expense (404-407)	15,000	15,000	15
Taxes (408)	188,252	196,139	16
Total Other Operating Expenses	464,163	455,528	
Total Operating Expenses	1,140,424	1,168,138	
NET OPERATING INCOME	477,527	474,872	

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	0			1
Commercial	0			2
Industrial	0			3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	2,886	124,282	770,211	4
Commercial	339	43,945	202,673	5
Industrial	17	44,846	137,618	6
Total Metered Sales to General Customers (461)	3,242	213,073	1,110,502	
Private Fire Protection Service (462)	15		22,416	7
Public Fire Protection Service (463)	3,242		445,525	8
Other Sales to Public Authorities (464)	26	5,961	28,746	9
Sales to Irrigation Customers (465)	0			10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	0			12
Total Sales of Water	6,525	219,034	1,607,189	

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)	445,525	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
NONE	0	4
Total Public Fire Protection Service (463)	445,525	
Forfeited Discounts (470):		
Customer late payment charges	4,493	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	4,493	
Miscellaneous Service Revenues (471):		
SERVICE RECONNECTIONS, BULK WATER BILLINGS, WELL PERMIT FEES	1,437	7
Total Miscellaneous Service Revenues (471)	1,437	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	4,832	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	4,832	

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)	30,315	28,583	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)	5,375	6,514	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	35,690	35,097	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	8,959	2,318	14
Fuel for Power Production (621)		0	15
Power Production Labor and Expenses (622)		0	16
Fuel or Power Purchased for Pumping (623)	76,319	63,622	17
Pumping Labor and Expenses (624)	30,773	29,226	18
Expenses Transferred--Credit (625)		0	19
Miscellaneous Expenses (626)	3,176	5,039	20
Rents (627)		0	21
Maintenance Supervision and Engineering (630)		0	22
Maintenance of Structures and Improvements (631)	3,042	521	23
Maintenance of Power Production Equipment (632)		0	24
Maintenance of Pumping Equipment (633)	420	6,930	25
Total Pumping Expenses	122,689	107,656	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	16,565	10,677	26
Chemicals (641)	35,803	41,185	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)	32,594	29,187	28
Miscellaneous Expenses (643)	5,120	3,722	29
Rents (644)	0	0	30
Maintenance Supervision and Engineering (650)	0	0	31
Maintenance of Structures and Improvements (651)	2,473	345	32
Maintenance of Water Treatment Equipment (652)	13,253	22,066	33
Total Water Treatment Expenses	105,808	107,182	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)		0	34
Storage Facilities Expenses (661)		0	35
Transmission and Distribution Lines Expenses (662)	0	23	36
Meter Expenses (663)	8,451	7,485	37
Customer Installations Expenses (664)		0	38
Miscellaneous Expenses (665)		0	39
Rents (666)		0	40
Maintenance Supervision and Engineering (670)		0	41
Maintenance of Structures and Improvements (671)	52	0	42
Maintenance of Distribution Reservoirs and Standpipes (672)	12,082	60,019	43
Maintenance of Transmission and Distribution Mains (673)	57,964	53,299	44
Maintenance of Fire Mains (674)	0	0	45
Maintenance of Services (675)	28,042	23,056	46
Maintenance of Meters (676)	6,858	13,234	47
Maintenance of Hydrants (677)	10,156	4,722	48
Maintenance of Miscellaneous Plant (678)		0	49
Total Transmission and Distribution Expenses	123,605	161,838	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	8,144	17,086	50
Meter Reading Labor (902)	10,883	11,058	51
Customer Records and Collection Expenses (903)	40,392	36,274	52
Uncollectible Accounts (904)	0	340	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	59,419	64,758	
SALES EXPENSES			
Sales Expenses (910)		0	55
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	15,696	24,331	56
Office Supplies and Expenses (921)	38,805	38,459	57
Administrative Expenses Transferred--Credit (922)		0	58
Outside Services Employed (923)	27,176	26,060	59
Property Insurance (924)	7,779	11,485	60
Injuries and Damages (925)	12,353	6,774	61
Employee Pensions and Benefits (926)	118,296	115,257	62
Regulatory Commission Expenses (928)		0	63
Duplicate Charges--Credit (929)		0	64
Miscellaneous General Expenses (930)	533	543	65
Rents (931)	0	0	66
Maintenance of General Plant (932)	8,412	13,170	67
Total Administrative and General Expenses	229,050	236,079	
Total Operation and Maintenance Expenses	676,261	712,610	

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		170,632	177,637	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,444	2,594	2
Net property tax equivalent		168,188	175,043	
Social Security		18,546	19,648	3
PSC Remainder Assessment		1,518	1,448	4
Other (specify): NONE			0	5
Total tax expense		188,252	196,139	

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			Dodge	Fond du Lac			1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.231453	0.220956			3
County tax rate	mills		6.958869	5.844228			4
Local tax rate	mills		8.209819	7.824256			5
School tax rate	mills		10.891284	10.397330			6
Voc. school tax rate	mills		1.761889	1.681983			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
Total tax rate	mills		28.053314	25.968753			10
Less: state credit	mills		1.486283	1.369142			11
Net tax rate	mills		26.567031	24.599611			12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.209819	7.824256			14
Combined School Tax Rate	mills		12.653173	12.079313			15
Other Tax Rate - Local	mills		0.000000	0.000000			16
Total Local & School Tax	mills		20.862992	19.903569			17
Total Tax Rate	mills		28.053314	25.968753			18
Ratio of Local and School Tax to Total	dec.		0.743691	0.766443			19
Total tax net of state credit	mills		26.567031	24.599611			20
Net Local and School Tax Rate	mills		19.757657	18.854200			21
Utility Plant, Jan. 1	\$	10,612,472	5,306,236	5,306,236			22
Materials & Supplies	\$	40,067	20,033	20,034			23
Subtotal	\$	10,652,539	5,326,269	5,326,270			24
Less: Plant Outside Limits	\$	0	0	0			25
Taxable Assets	\$	10,652,539	5,326,269	5,326,270			26
Assessment Ratio	dec.		0.829690	0.829690			27
Assessed Value	\$	8,838,305	4,419,152	4,419,153			28
Net Local & School Rate	mills		19.757657	18.854200			29
Tax Equiv. Computed for Current Year	\$	170,632	87,312	83,320			30
Tax Equivalent per 1994 PSC Report	\$	113,479					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	170,632					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)	742		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)	603,322	91,041	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	207,515		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	811,579	91,041	
PUMPING PLANT			
Land and Land Rights (320)	1,200		12
Structures and Improvements (321)	395,424		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	259,560	40,885	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	656,184	40,885	
WATER TREATMENT PLANT			
Land and Land Rights (330)	25,334		21
Structures and Improvements (331)	158,748	6,878	22
Water Treatment Equipment (332)	348,737		23
Total Water Treatment Plant	532,819	6,878	

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)			742	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)	2,100		692,263	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			207,515	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	2,100	0	900,520	
PUMPING PLANT				
Land and Land Rights (320)			1,200	12
Structures and Improvements (321)			395,424	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	8,689		291,756	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	8,689	0	688,380	
WATER TREATMENT PLANT				
Land and Land Rights (330)			25,334	21
Structures and Improvements (331)			165,626	22
Water Treatment Equipment (332)			348,737	23
Total Water Treatment Plant	0	0	539,697	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	2,154		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	542,925		26
Transmission and Distribution Mains (343)	3,587,080	102,835	27
Fire Mains (344)	0		28
Services (345)	667,183	56,151	29
Meters (346)	305,193	4,595	30
Hydrants (348)	333,489	14,664	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	5,438,024	178,245	
GENERAL PLANT			
Land and Land Rights (389)	58,619		33
Structures and Improvements (390)	972,587		34
Office Furniture and Equipment (391)	47,717		35
Computer Equipment (391.1)	55,894	28,966	36
Transportation Equipment (392)	118,923	68,202	37
Stores Equipment (393)	1,893		38
Tools, Shop and Garage Equipment (394)	79,177	1,079	39
Laboratory Equipment (395)	4,724		40
Power Operated Equipment (396)	83,643	6,658	41
Communication Equipment (397)	37,106		42
SCADA Equipment (397.1)	282,282	37,487	43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	1,742,565	142,392	
Total utility plant in service directly assignable	9,181,171	459,441	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	9,181,171	459,441	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			2,154 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			542,925 26
Transmission and Distribution Mains (343)	1,908		3,688,007 27
Fire Mains (344)			0 28
Services (345)	5,015		718,319 29
Meters (346)	1,583		308,205 30
Hydrants (348)	158		347,995 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	8,664	0	5,607,605
GENERAL PLANT			
Land and Land Rights (389)			58,619 33
Structures and Improvements (390)			972,587 34
Office Furniture and Equipment (391)			47,717 35
Computer Equipment (391.1)			84,860 36
Transportation Equipment (392)	15,875		171,250 37
Stores Equipment (393)			1,893 38
Tools, Shop and Garage Equipment (394)	798		79,458 39
Laboratory Equipment (395)			4,724 40
Power Operated Equipment (396)	6,948		83,353 41
Communication Equipment (397)			37,106 42
SCADA Equipment (397.1)			319,769 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	23,621	0	1,861,336
Total utility plant in service directly assignable	43,074	0	9,597,538
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	43,074	0	9,597,538

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

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

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

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

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

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	1,023,249	382,002	27
Fire Mains (344)	0		28
Services (345)	238,627	100,649	29
Meters (346)	0		30
Hydrants (348)	113,085	45,561	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,374,961	528,212	
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	1,374,961	528,212	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	1,374,961	528,212	

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)	602		1,404,649 27
Fire Mains (344)			0 28
Services (345)	1,584		337,692 29
Meters (346)			0 30
Hydrants (348)	50		158,596 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	2,236	0	1,900,937
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	2,236	0	1,900,937
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	2,236	0	1,900,937

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)	131,226	2.90%	18,786	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	58,970	1.80%	3,735	6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	190,196		22,521	
PUMPING PLANT				
Structures and Improvements (321)	136,216	3.20%	12,654	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	72,540	4.40%	12,129	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
Total Pumping Plant	208,756		24,783	
WATER TREATMENT PLANT				
Structures and Improvements (331)	103,889	3.20%	5,190	16
Water Treatment Equipment (332)	249,198	3.30%	11,508	17
Total Water Treatment Plant	353,087		16,698	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	184,148	1.90%	10,038	19
Transmission and Distribution Mains (343)	370,009	1.30%	47,288	20
Fire Mains (344)	0			21
Services (345)	191,869	2.90%	20,090	22
Meters (346)	196,082	5.50%	16,869	23
Hydrants (348)	57,782	2.20%	7,496	24

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314	2,100				147,912	4
315					0	5
316			133		62,838	6
317					0	7
	<u>2,100</u>	<u>0</u>	<u>133</u>	<u>0</u>	<u>210,750</u>	
321					148,870	8
322					0	9
323					0	10
324					0	11
325	8,689				75,980	12
326					0	13
327					0	14
328					0	15
	<u>8,689</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>224,850</u>	
331					109,079	16
332					260,706	17
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>369,785</u>	
341					0	18
342					194,186	19
343	1,908	3,380	233		412,242	20
344					0	21
345	5,015	4,237	101		202,808	22
346	1,583				211,368	23
348	158	1,567			63,553	24

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION AND DISTRIBUTION PLANT				
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	999,890		101,781	
GENERAL PLANT				
Structures and Improvements (390)	225,699	2.90%	28,205	26
Office Furniture and Equipment (391)	21,838	5.80%	1,392	27
Computer Equipment (391.1)	57,480	26.70%	7,734	28
Transportation Equipment (392)	71,092	15.00%	11,962	29
Stores Equipment (393)	659	5.80%	110	30
Tools, Shop and Garage Equipment (394)	41,138	5.80%	1,893	31
Laboratory Equipment (395)	3,861	5.80%	274	32
Power Operated Equipment (396)	36,319	15.00%	6,673	33
Communication Equipment (397)	37,003	15.00%	0	34
SCADA Equipment (397.1)	213,863	25.00%	63,954	35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	708,952		122,197	
Total accum. prov. directly assignable	2,460,881		287,980	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	2,460,881		287,980	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	8,664	9,184	334	0	1,084,157
390					253,904 26
391					23,230 27
391.1					65,214 28
392	15,875		961	19,526	87,666 29
393					769 30
394	798				42,233 31
395					4,135 32
396	6,948				36,044 33
397					37,003 34
397.1					277,817 35
398					0 36
399					0 37
	23,621	0	961	19,526	828,015
	43,074	9,184	1,428	19,526	2,717,557
					0 38
	43,074	9,184	1,428	19,526	2,717,557

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
SOURCE OF SUPPLY PLANT			
Structures and Improvements (311)	0		1
Collecting and Impounding Reservoirs (312)	0		2
Lake, River and Other Intakes (313)	0		3
Wells and Springs (314)	0		4
Infiltration Galleries and Tunnels (315)	0		5
Supply Mains (316)	0		6
Other Water Source Plant (317)	0		7
Total Source of Supply Plant	0		0
PUMPING PLANT			
Structures and Improvements (321)	0		8
Boiler Plant Equipment (322)	0		9
Other Power Production Equipment (323)	0		10
Steam Pumping Equipment (324)	0		11
Electric Pumping Equipment (325)	0		12
Diesel Pumping Equipment (326)	0		13
Hydraulic Pumping Equipment (327)	0		14
Other Pumping Equipment (328)	0		15
Total Pumping Plant	0		0
WATER TREATMENT PLANT			
Structures and Improvements (331)	0		16
Water Treatment Equipment (332)	0		17
Total Water Treatment Plant	0		0
TRANSMISSION AND DISTRIBUTION PLANT			
Structures and Improvements (341)	0		18
Distribution Reservoirs and Standpipes (342)	0		19
Transmission and Distribution Mains (343)	107,036	1.30%	15,781
Fire Mains (344)	0		21
Services (345)	58,389	2.90%	8,357
Meters (346)	0		23
Hydrants (348)	18,207	2.20%	2,988

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
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
321					0 8
322					0 9
323					0 10
324					0 11
325					0 12
326					0 13
327					0 14
328					0 15
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
331					0 16
332					0 17
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
341					0 18
342					0 19
343	602	1,067	74		121,222 20
344					0 21
345	1,584	1,338	32		63,856 22
346					0 23
348	50	495			20,650 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	183,632		27,126
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	183,632		27,126
Common Utility Plant Allocated to Water Department	0		38
Total accum. prov. for depreciation	183,632		27,126

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
	2,236	2,900	106	0	205,728
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
	2,236	2,900	106	0	205,728
					0 38
	2,236	2,900	106	0	205,728

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			28,394	28,394	1
February			24,294	24,294	2
March			26,746	26,746	3
April			26,773	26,773	4
May			27,557	27,557	5
June			29,391	29,391	6
July			27,119	27,119	7
August			27,647	27,647	8
September			24,825	24,825	9
October			25,086	25,086	10
November			23,714	23,714	11
December			25,250	25,250	12
Total annual pumpage	0	0	316,796	316,796	
Less: Water sold				219,034	13
Volume pumped but not sold				97,762	14
Volume sold as a percent of volume pumped				69%	15
Volume used for water production, water quality and system maintenance				20,137	16
Volume related to equipment/system malfunction				8,404	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				28,541	19
Volume pumped but unaccounted for				69,221	20
Percent of water lost				22%	21
If more than 15%, indicate causes:					22
Waupun Utilities has participated in discussions with Bruce Schmidt, regrading water loss. Please see letter dated December 19, 2005, ERF'd on December 27, 2005, addressed to Bruce Schmidt for further explanation.					
If more than 15%, state what action has been taken to reduce water loss:					23
Waupun Utilities has participated in discussions with Bruce Schmidt, regrading water loss. Please see letter dated December 19, 2005, ERF'd on December 27, 2005, addressed to Bruce Schmidt for further explanation.					
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,310	24
Date of maximum: 5/11/2005					25
Cause of maximum:					26
Filling McCune Beach, a local swimming pond					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				628	27
Date of minimum: 11/1/2005					28
Total KWH used for pumping for the year				891,087	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)	
BACK OF PLANT	1	965	10	936,000	Yes	1
FRONT OF PLANT	2	611	12	936,000	Yes	2
REINHARDT STREET	3	794	12	1,296,000	Yes	3
SPRING AND AUTUMN	4	850	12	2,016,000	Yes	4
AUTUMN AND HAWTHORNE	5	866	14	2,016,000	Yes	5

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	1	2	3	1
Location	BACK OF PLANT	FRONT OF PLANT	REINHARDT STREET	2
Purpose	P	P	P	3
Destination	T	T	T	4
Pump Manufacturer	GOULDS	LAYNE	LAYNE CHRISTENSEN	5
Year Installed	2003	1916	2004	6
Type	SUBMERSIBLE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	650	1,050	900	8
Pump Motor or Standby Engine Mfr	N/A	UNKNOWN	GENERAL ELECTRIC	9 10
Year Installed	2003	1916	2004	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	60	100	125	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	4	5	B1	14
Location	WEST SPRING STREET	AUTUMN & HAWTHORNE	BACK OF PLANT	15
Purpose	P	P	B	16
Destination	T	T	R	17
Pump Manufacturer	LAYNE/CHRISTIANSEN	AMERICAN	LAYNE	18
Year Installed	2002	1999	1966	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,375	1,475	1,000	21
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	CUMMINS	UNKNOWN	22 23
Year Installed	2002	1999	1966	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	150	150	100	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	B2	B3		1
Location	WATER PLANT	WATER PLANT		2
Purpose	B	B		3
Destination	R	R		4
Pump Manufacturer	LAYNE	LAYNE		5
Year Installed	1972	1972		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	750	750		8
Pump Motor or Standby Engine Mfr	UNKNOWN	UNKNOWN		10
Year Installed	1972	1972		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	50	50		13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	CENTRAL TOWER	LARGE-PLANT	SMALL- PLANT	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	R	4
Year constructed	1966	1941	1972	5
Year constructed	1966	1941	1972	6
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	CONCRETE	7
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	CONCRETE	8
Elevation difference in feet (See Headnote 3.)	123	0	0	9
Elevation difference in feet (See Headnote 3.)	123	0	0	10
Total capacity in gallons (actual)	250,000	500,000	32,000	11
WATER TREATMENT PLANT				12
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID			13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID			14
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES			15
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES			16
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES			17
Filters, type (gravity, pressure, other, none)	GRAVITY			18
Filters, type (gravity, pressure, other, none)	GRAVITY			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.0000			20
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.0000			21
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.0000			22
Is a corrosion control chemical used (yes, no)?	Y			23
Is a corrosion control chemical used (yes, no)?	Y			24
Is water fluoridated (yes, no)?	Y			25
Is water fluoridated (yes, no)?	Y			25

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	WEST END TOWER		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1992		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	148		6
Total capacity in gallons (actual)	400,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES		10
Filters, type (gravity, pressure, other, none)	GRAVITY		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.0000		12
Is a corrosion control chemical used (yes, no)?	Y		13
Is water fluoridated (yes, no)?	Y		14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	1.000	2,760	0	0	0	2,760	1
M	D	1.500	240	0	0	0	240	2
M	D	3.000	382	0	0	0	382	3
M	D	4.000	30,131	0	1,793	0	28,338	4
M	D	6.000	96,404	0	0	0	96,404	5
P	D	6.000	0	793			793	6
M	D	8.000	86,045	0	0	0	86,045	7
P	D	8.000	2,962	3,942	0	0	6,904	8
M	D	10.000	33,737	0	0	0	33,737	9
P	D	10.000	2,310	6,836	0	0	9,146	10
M	D	12.000	15,250	0	0	0	15,250	11
Total Within Municipality			270,221	11,571	1,793	0	279,999	
Total Utility			270,221	11,571	1,793	0	279,999	

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	0.625	1,138	0	51	0	1,087	0	1
M	0.750	1,181	0	0	0	1,181	0	2
M	1.000	978	145	0	0	1,123	0	3
M	1.250	24	1	0	0	25	0	4
M	1.500	33	2	0	0	35	0	5
M	2.000	67	0	0	0	67	0	6
M	3.000	2	0	0	0	2	0	7
M	4.000	7	0	0	0	7	0	8
M	6.000	16	0	0	0	16	0	9
M	8.000	14	0	0	0	14	0	10
M	10.000	1	0	0	0	1	0	11
Total Utility		3,461	148	51	0	3,558	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	2,584	17	1	0	2,600	297	1
0.750	643	21	0	0	664	38	2
1.000	53	4	0	0	57	6	3
1.500	57	0	1	0	56	10	4
2.000	28	1	1	0	28	2	5
3.000	4	0	0	0	4	0	6
4.000	1	0	0	0	1	0	7
6.000	1	0	0	0	1	1	8
8.000	1	0	0	0	1	1	9
Total:	3,372	43	3	0	3,412	355	

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	2,349	147	1	4	0	99	2,600	1
0.750	562	65	5	2	0	30	664	2
1.000	2	36	2	9	0	8	57	3
1.500	1	48	1	5	0	1	56	4
2.000	0	14	6	3	0	5	28	5
3.000	0	0	1	2	0	1	4	6
4.000	0	0	0	0	0	1	1	7
6.000	0	0	0	1	0	0	1	8
8.000	0	0	0	1	0	0	1	9
Total:	2,914	310	16	27	0	145	3,412	

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	394	23	2		415	2
Total Fire Hydrants	394	23	2	0	415	
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:	178
Number of distribution system valves end of year:	644
Number of distribution valves operated during year:	644

WATER OPERATING SECTION FOOTNOTES

Water Operating Revenues & Expenses (Page W-01)

If there are amounts reported under Amortization Expense (404-407) that apply to a/c 405-407, provide the date of the Commission's approval and a general description of the amortization. If this is for a/c 404, enter 'Acct 404 - N/A.'

Authorized by PSC during the water rate application/increase effective January 9, 2002 (docket 6290-WR-103). A letter dated March 12, 2002, from James Luckow authorizes the amortization.

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 623 - Waupun Electric Utility's average cost of power increased 19.95% over 2004, which directly affects our cost of pumping.

Account 672 - The payment for water tower number two's maintenance contract went from \$53,365 in 2004, to \$10,914 in 2005.

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

If Adjustments for any account are nonzero, please explain.

Account 392 - \$19,526 represents accumulated depreciation on vehicles transferred from sewer to water.

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.

693' of 6-inch, 900' of 8-inch, and 360' of 10-inch water main were removed/replaced at a total cost of \$102,835; funded via utility earnings.

3,042' of 8-inch, and 6,476' of 10-inch water main were contributed by developers. The total value recorded of the contributed water main was \$382,002. We used the average install cost of 8-inch and 10-inch water main in 2005 using our construction crew, as the basis for our valuation.

Water Services (Page W-22)

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

51 services were removed/replaced and 2 services were installed at a total cost of \$56,151; funded via utility earnings.

95 services were contributed by developers. The total value recorded of the contributed services was \$100,649. We used the average install cost of a 1" service in 2005 using our construction crew, as the basis for our valuation.

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

THERE WERE NO UTILITY-OWNED SERVICES NOT IN USE AT END OF YEAR.

Meters (Page W-23)

General footnotes

We do not have any station meters.

WATER OPERATING SECTION FOOTNOTES

Meters (Page W-23)

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

We do not have any station meters.

Hydrants and Distribution System Valves (Page W-24)

General footnotes

Less than half of our hydrants were operated during 2005 because we spent more time exercising all of our distribution valves. We intend to operate a majority of our hydrants in 2006 to update our fire flow records, as required by ISO.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Electricity			
Sales of Electricity (440-448)	7,216,281	6,354,513	1
Total Sales of Electricity	7,216,281	6,354,513	
Other Operating Revenues			
Forfeited Discounts (450)	7,653	7,609	2
Miscellaneous Service Revenues (451)	5,183	7,295	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	65,638	74,207	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	0	0	7
Total Other Operating Revenues	78,474	89,111	
Total Operating Revenues	7,294,755	6,443,624	
Operation and Maintenance Expenses			
Power Production Expenses (500-557)	5,989,959	4,981,040	8
Transmission Expenses (560-573)	0	0	9
Distribution Expenses (580-598)	232,109	269,355	10
Customer Accounts Expenses (901-905)	106,954	106,778	11
Sales Expenses (911-916)	1,386	1,000	12
Administrative and General Expenses (920-932)	351,299	308,151	13
Total Operation and Maintenance Expenses	6,681,707	5,666,324	
Other Expenses			
Depreciation Expense (403)	298,659	288,438	14
Amortization Expense (404-407)	0	0	15
Taxes (408)	196,878	201,674	16
Total Other Expenses	495,537	490,112	
Total Operating Expenses	7,177,244	6,156,436	
NET OPERATING INCOME	117,511	287,188	

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	7,653	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	7,653	
Miscellaneous Service Revenues (451):		
CIVIL DEFENSE SIREN REVENUE	1,800	3
SERVICE RECONNECTIONS, SALES TAX DISCOUNTS	3,383	4
Total Miscellaneous Service Revenues (451)	5,183	
Sales of Water and Water Power (453):		
NONE		5
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
CELL TOWER LAND RENTAL	7,800	6
POLE ATTACHMENT REVENUE	57,838	7
Total Rent from Electric Property (454)	65,638	
Interdepartmental Rents (455):		
NONE		8
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
NONE		9
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)	5,989,959	4,981,040	34
System Control and Load Dispatching (556)	0		35
Other Expenses (557)	0		36
Total Other Power Supply Expenses	5,989,959	4,981,040	
Total Power Production Expenses	5,989,959	4,981,040	
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)	34,288	41,354	50

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
DISTRIBUTION EXPENSES			
Load Dispatching (581)		0	51
Station Expenses (582)	8,796	6,794	52
Overhead Line Expenses (583)	52,771	49,335	53
Underground Line Expenses (584)	21,494	27,608	54
Street Lighting and Signal System Expenses (585)	31,582	20,332	55
Meter Expenses (586)	21,035	9,616	56
Customer Installations Expenses (587)	3,059	1,926	57
Miscellaneous Distribution Expenses (588)		0	58
Rents (589)		0	59
Maintenance Supervision and Engineering (590)		0	60
Maintenance of Structures (591)		0	61
Maintenance of Station Equipment (592)	(3,795)	4,084	62
Maintenance of Overhead Lines (593)	59,084	100,400	63
Maintenance of Underground Lines (594)	2,666	4,936	64
Maintenance of Line Transformers (595)	234	171	65
Maintenance of Street Lighting and Signal Systems (596)	718	2,245	66
Maintenance of Meters (597)	177	554	67
Maintenance of Miscellaneous Distribution Plant (598)		0	68
Total Distribution Expenses	232,109	269,355	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	18,558	26,217	69
Meter Reading Expenses (902)	13,889	13,724	70
Customer Records and Collection Expenses (903)	74,645	66,583	71
Uncollectible Accounts (904)	(138)	254	72
Miscellaneous Customer Accounts Expenses (905)		0	73
Total Customer Accounts Expenses	106,954	106,778	
SALES EXPENSES			
Supervision (911)	0	0	74
Demonstrating and Selling Expenses (912)	0	0	75
Advertising Expenses (913)	1,386	1,000	76

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SALES EXPENSES			
Miscellaneous Sales Expenses (916)	0	0	77
Total Sales Expenses	1,386	1,000	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	16,496	25,316	78
Office Supplies and Expenses (921)	65,085	58,801	79
Administrative Expenses Transferred -- Credit (922)		0	80
Outside Services Employed (923)	38,821	19,922	81
Property Insurance (924)	9,503	14,508	82
Injuries and Damages (925)	17,153	8,360	83
Employee Pensions and Benefits (926)	195,349	166,404	84
Regulatory Commission Expenses (928)		0	85
Duplicate Charges -- Credit (929)		0	86
Miscellaneous General Expenses (930)	761	778	87
Rents (931)		0	88
Maintenance of General Plant (932)	8,131	14,062	89
Total Administrative and General Expenses	351,299	308,151	
Total Operation and Maintenance Expenses	6,681,707	5,666,324	

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		159,988	164,999	1
Social Security		29,366	26,746	2
Wisconsin Gross Receipts Tax		1,275	2,328	3
PSC Remainder Assessment		6,249	7,601	4
Other (specify): NONE			0	5
Total tax expense		<u>196,878</u>	<u>201,674</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			Dodge	Fond du Lac			1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.231453	0.220956			3
County tax rate	mills		6.958869	5.844228			4
Local tax rate	mills		8.209819	7.824256			5
School tax rate	mills		10.891284	10.397330			6
Voc. school tax rate	mills		1.761889	1.681983			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
Total tax rate	mills		28.053314	25.968753			10
Less: state credit	mills		1.486283	1.369142			11
Net tax rate	mills		26.567031	24.599611			12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.209819	7.824256			14
Combined School Tax Rate	mills		12.653173	12.079313			15
Other Tax Rate - Local	mills		0.000000	0.000000			16
Total Local & School Tax	mills		20.862992	19.903569			17
Total Tax Rate	mills		28.053314	25.968753			18
Ratio of Local and School Tax to Total	dec.		0.743691	0.766443			19
Total tax net of state credit	mills		26.567031	24.599611			20
Net Local and School Tax Rate	mills		19.757657	18.854200			21
Utility Plant, Jan. 1	\$	9,994,914	4,997,457	4,997,457			22
Materials & Supplies	\$	159,892	79,946	79,946			23
Subtotal	\$	10,154,806	5,077,403	5,077,403			24
Less: Plant Outside Limits	\$	166,748	83,374	83,374			25
Taxable Assets	\$	9,988,058	4,994,029	4,994,029			26
Assessment Ratio	dec.		0.829690	0.829690			27
Assessed Value	\$	8,286,992	4,143,496	4,143,496			28
Net Local & School Rate	mills		19.757657	18.854200			29
Tax Equiv. Computed for Current Year	\$	159,988	81,866	78,122			30
Tax Equivalent per 1994 PSC Report	\$	93,571					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	159,988					34

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

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

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

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

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

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Land and Land Rights (350)	0		25
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	6,768		34
Structures and Improvements (361)	126,996		35
Station Equipment (362)	1,640,753	56,004	36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	969,210	77,547	38
Overhead Conductors and Devices (365)	1,300,590	149,241	39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	1,109,652	44,795	41
Line Transformers (368)	707,572	16,061	42
Services (369)	568,256	18,632	43
Meters (370)	268,587	7,466	44
Installations on Customers' Premises (371)	8,347	802	45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	453,303	7,721	47
Total Distribution Plant	7,160,034	378,269	
GENERAL PLANT			
Land and Land Rights (389)	53,267		48
Structures and Improvements (390)	1,085,271		49
Office Furniture and Equipment (391)	52,982		50
Computer Equipment (391.1)	81,457	28,966	51
Transportation Equipment (392)	393,388	192,100	52
Stores Equipment (393)	3,947		53
Tools, Shop and Garage Equipment (394)	92,540	334	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)			6,768 34
Structures and Improvements (361)			126,996 35
Station Equipment (362)	9,682		1,687,075 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	7,357		1,039,400 38
Overhead Conductors and Devices (365)	14,718		1,435,113 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)	4,284		1,150,163 41
Line Transformers (368)			723,633 42
Services (369)	2,345		584,543 43
Meters (370)	3,178		272,875 44
Installations on Customers' Premises (371)	777		8,372 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	8,002		453,022 47
Total Distribution Plant	50,343	0	7,487,960
GENERAL PLANT			
Land and Land Rights (389)			53,267 48
Structures and Improvements (390)			1,085,271 49
Office Furniture and Equipment (391)			52,982 50
Computer Equipment (391.1)			110,423 51
Transportation Equipment (392)	138,624		446,864 52
Stores Equipment (393)			3,947 53
Tools, Shop and Garage Equipment (394)	1,100		91,774 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)	35,785		55
Power Operated Equipment (396)	141,988	6,658	56
Communication Equipment (397)	18,179		57
Miscellaneous Equipment (398)	1,320		58
Other Tangible Property (399)	0		59
Total General Plant	1,960,124	228,058	
Total utility plant in service directly assignable	9,120,158	606,327	
Common Utility Plant Allocated to Electric Department	0		60
Total utility plant in service	9,120,158	606,327	

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)			35,785 55
Power Operated Equipment (396)	6,948		141,698 56
Communication Equipment (397)			18,179 57
Miscellaneous Equipment (398)			1,320 58
Other Tangible Property (399)			0 59
Total General Plant	146,672	0	2,041,510
Total utility plant in service directly assignable	197,015	0	9,529,470
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	197,015	0	9,529,470

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

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

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

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

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

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Land and Land Rights (350)	0		25
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	0		34
Structures and Improvements (361)	0		35
Station Equipment (362)	0		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	140,176	7,917	38
Overhead Conductors and Devices (365)	164,208	11,288	39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	198,268	183,327	41
Line Transformers (368)	0		42
Services (369)	110,469	1,164	43
Meters (370)	0		44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	81,832	24,515	47
Total Distribution Plant	694,953	228,211	
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)	1,003		147,090 38
Overhead Conductors and Devices (365)	2,007		173,489 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)	584		381,011 41
Line Transformers (368)			0 42
Services (369)	320		111,313 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)	1,091		105,256 47
Total Distribution Plant	5,005	0	918,159
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	694,953	228,211
Common Utility Plant Allocated to Electric Department	0	60
Total utility plant in service	694,953	228,211

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	<u>0</u>	<u>0</u>	<u>0</u>
Total utility plant in service directly assignable	<u>5,005</u>	<u>0</u>	<u>918,159</u>
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	<u>5,005</u>	<u>0</u>	<u>918,159</u>

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

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

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

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

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

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION PLANT				
Roads and Trails (359)	0			26
Total Transmission Plant	0		0	
DISTRIBUTION PLANT				
Structures and Improvements (361)	80,242	2.90%	2,819	27
Station Equipment (362)	661,979	3.10%	51,581	28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	392,456	3.90%	39,168	30
Overhead Conductors and Devices (365)	352,699	3.20%	43,771	31
Underground Conduit (366)	0			32
Underground Conductors and Devices (367)	304,509	3.30%	37,287	33
Line Transformers (368)	208,776	3.20%	22,900	34
Services (369)	309,110	4.40%	25,362	35
Meters (370)	95,489	3.60%	9,746	36
Installations on Customers' Premises (371)	483	5.50%	460	37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	75,155	4.10%	18,580	39
Total Distribution Plant	2,480,898		251,674	
GENERAL PLANT				
Structures and Improvements (390)	172,870	2.50%	31,473	40
Office Furniture and Equipment (391)	30,232	5.40%	3,089	41
Computer Equipment (391.1)	81,179	14.30%	7,734	42
Transportation Equipment (392)	245,430	15.00%	38,136	43
Stores Equipment (393)	1,716	4.00%	209	44
Tools, Shop and Garage Equipment (394)	43,806	5.00%	2,422	45
Laboratory Equipment (395)	20,608	5.00%	178	46
Power Operated Equipment (396)	102,339	15.00%	9,928	47
Communication Equipment (397)	18,947	6.70%	1,880	48
Miscellaneous Equipment (398)	1,320	5.00%	0	49
Other Tangible Property (399)	0	5.00%		50
Total General Plant	718,447		95,049	
Total accum. prov. directly assignable	3,199,345		346,723	

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					83,061 27
362	9,682	1,267			702,611 28
363					0 29
364	7,357	1,051			423,216 30
365	14,718	1,926	9,680		389,506 31
366					0 32
367	4,284	561	304		337,255 33
368					231,676 34
369	2,345	787			331,340 35
370	3,178	23	0		102,034 36
371	777	102	30		94 37
372					0 38
373	8,002	1,047	18		84,704 39
	50,343	6,764	10,032	0	2,685,497
390					204,343 40
391					33,321 41
391.1					88,913 42
392	138,624		30,239		175,181 43
393					1,925 44
394	1,100				45,128 45
395					20,786 46
396	6,948				105,319 47
397					20,827 48
398					1,320 49
399					0 50
	146,672	0	30,239	0	697,063
	197,015	6,764	40,271	0	3,382,560

**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>3,199,345</u></u>		<u><u>346,723</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
	197,015	6,764	40,271	0	3,382,560

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)	66,291	3.90%	5,602	30
Overhead Conductors and Devices (365)	60,557	3.20%	5,403	31
Underground Conduit (366)	0			32
Underground Conductors and Devices (367)	56,599	3.30%	9,558	33
Line Transformers (368)	0			34
Services (369)	49,818	4.40%	4,879	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)	24,085	4.10%	3,835	39
Total Distribution Plant	257,350		29,277	
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	257,350		29,277	

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	1,003	131	0		70,759 30
365	2,007	263	1,320		65,010 31
366					0 32
367	584	76	41		65,538 33
368					0 34
369	320	42	0		54,335 35
370					0 36
371					0 37
372					0 38
373	1,091	143			26,686 39
	5,005	655	1,361	0	282,328
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
	5,005	655	1,361	0	282,328

**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>257,350</u></u>		<u><u>29,277</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
	5,005	655	1,361	0	282,328

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)	170	4	5		169	1
7.2/12.5 kV (12kV)					0	2
14.4/24.9 kV (25kV)					0	3
Other:						
NONE					0	4
Underground Lines						
2.4/4.16 kV (4kV)	60	7	0		67	5
7.2/12.5 kV (12kV)					0	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)	10	0	0		10	9
7.2/12.5 kV (12kV)					0	10
14.4/24.9 kV (25kV)					0	11
Other:						
NONE					0	12
Underground Lines						
2.4/4.16 kV (4kV)					0	13
7.2/12.5 kV (12kV)					0	14
14.4/24.9 kV (25kV)					0	15
Other:						
NONE					0	16
Transmission System						
Pole Lines						
34.5 kV					0	17
69 kV					0	18
115 kV					0	19
138 kV					0	20
Other:						
NONE					0	21
Underground Lines						
34.5 kV					0	22
69 kV					0	23
115 kV					0	24
138 kV					0	25
Other:						
NONE					0	26

RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)
Customers added on rural lines during year:	1
Farm Customers	2
Nonfarm Customers	3
Total	0 4
Customers on rural lines at end of year:	5
Rural Customers (served at rural rates):	6
Farm	7
Nonfarm	8
Total	0 9
Customers served at other than rural rates:	10
Farm	11
Nonfarm	95 12
Total	95 13
Total customers on rural lines at end of year	95 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	17,253	Tuesday	01/18/2005	18:00	9,854	1
February	02	16,677	Monday	02/07/2005	10:00	8,804	2
March	03	16,560	Monday	03/07/2005	11:00	9,581	3
April	04	15,979	Tuesday	04/19/2005	14:00	8,725	4
May	05	16,443	Monday	05/09/2005	11:00	9,068	5
June	06	22,460	Monday	06/27/2005	14:00	10,923	6
July	07	21,402	Monday	07/25/2005	14:00	10,502	7
August	08	22,032	Tuesday	08/09/2005	15:00	11,096	8
September	09	20,966	Tuesday	09/13/2005	14:00	9,922	9
October	10	19,386	Tuesday	10/04/2005	14:00	9,502	10
November	11	16,785	Wednesday	11/30/2005	18:00	9,020	11
December	12	17,339	Wednesday	12/07/2005	18:00	9,405	12
Total		223,282				116,402	

System Name WISCONSIN PUBLIC POWER INC

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

Type of Reading	Supplier
60 minutes integrated	WISCONSIN PUBLIC POWER INC

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).

Month (a)	Monthly Peak				Monthly Energy Usage (kWh) (000's) (f)
	kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	
January	01				13
February	02				14
March	03				15
April	04				16
May	05				17
June	06				18
July	07				19
August	08				20
September	09				21
October	10				22
November	11				23
December	12				24
Total	<u>0</u>				<u>0</u>
System Name					

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).

Month (a)	Monthly Peak				Monthly Energy Usage (kWh) (000's) (f)
	kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	
January	01				25
February	02				26
March	03				27
April	04				28
May	05				29
June	06				30
July	07				31
August	08				32
September	09				33
October	10				34
November	11				35
December	12				36
Total	<u>0</u>				<u>0</u>
System Name					

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).

Month (a)	Monthly Peak				Monthly Energy Usage (kWh) (000's) (f)
	kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	
January	01				37
February	02				38
March	03				39
April	04				40
May	05				41
June	06				42
July	07				43
August	08				44
September	09				45
October	10				46
November	11				47
December	12				48
Total	<u>0</u>				<u>0</u>
System Name					

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).

Month (a)	Monthly Peak				Monthly Energy Usage (kWh) (000's) (f)
	kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	
January	01				49
February	02				50
March	03				51
April	04				52
May	05				53
June	06				54
July	07				55
August	08				56
September	09				57
October	10				58
November	11				59
December	12				60
Total	<u>0</u>				<u>0</u>
System Name					

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).

Month (a)	Monthly Peak				Monthly Energy Usage (kWh) (000's) (f)
	kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	
January	01				61
February	02				62
March	03				63
April	04				64
May	05				65
June	06				66
July	07				67
August	08				68
September	09				69
October	10				70
November	11				71
December	12				72
Total	<u>0</u>				<u>0</u>
System Name					

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	116,402	8
Interchanges:		9
In (gross)		10
Out (gross)		11
Net	0	12
Transmission for/by others (wheeling):		13
Received		14
Delivered		15
Net	0	16
Total Source of Energy	116,402	17
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	111,974	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		20
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	111,974	24
Energy Losses:		25
Transmission Losses (if applicable)		26
Distribution Losses	4,428	27
Total Energy Losses	4,428	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	3.8041%	29
Total Disposition of Energy	116,402	30

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)
Residential Sales				
RESIDENTIAL SALES	RG-1	3,666	31,787	1
Total Sales for Residential Sales		3,666	31,787	
Commercial & Industrial				
LARGE POWER	CP-1	59	13,502	2
LARGE POWER - TIME OF DAY	CP-2	10	19,827	3
INDUSTRIAL POWER - TIME OF DAY	CP-3	2	36,181	4
GENERAL SERVICE	GS-1	449	10,124	5
Total Sales for Commercial & Industrial		520	79,634	
Public Street & Highway Lighting				
STREET LIGHTING	MS-1	1	511	6
SECURITY LIGHTING	MS-2	41	42	7
Total Sales for Public Street & Highway Lighting		42	553	
Sales for Resale				
NONE				8
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		4,228	111,974	

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)	
		2,163,045	292,686	2,455,731	1
0	0	2,163,045	292,686	2,455,731	
44,513	52,792	829,398	121,087	950,485	2
49,089	54,674	943,094	184,357	1,127,451	3
69,290	77,981	1,471,707	329,275	1,800,982	4
		666,342	92,681	759,023	5
162,892	185,447	3,910,541	727,400	4,637,941	
		102,363	13,851	116,214	6
		5,633	762	6,395	7
0	0	107,996	14,613	122,609	
				0	8
0	0	0	0	0	
162,892	185,447	6,181,582	1,034,699	7,216,281	

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		WPPI		1
Point of Delivery	Behind wastewater pl		WP&L Sub Station		2
Type of Power Purchased (firm, dump, etc.)	firm		Firm		3
Voltage at Which Delivered	69,000		69,000		4
Point of Metering	Behind wastewater pl		WP&L Sub		5
Total of 12 Monthly Maximum Demands -- kW	1		223,282		6
Average load factor	0.0000%		71.4141%		7
Total Cost of Purchased Power	1		5,989,959		8
Average cost per kWh	0.0000		0.0515		9
On-Peak Hours (if applicable)	7:00 - 21:00		7:00-21:00		10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January			4,641	5,213	12
February			4,339	4,465	13
March			4,873	4,708	14
April			4,276	4,449	15
May			4,333	4,735	16
June			5,552	5,371	17
July			4,675	5,827	18
August			5,706	5,390	19
September			4,801	5,121	20
October			4,525	4,977	21
November			4,402	4,618	22
December			4,418	4,987	23
Total kWh (000)	0	0	56,541	59,861	24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

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

PRODUCTION STATISTICS

Particulars
(a)

Plant
(b)

Plant
(c)

Plant
(d)

Plant
(e)

NONE

STEAM PRODUCTION PLANTS

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

Boilers

Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)
none	0						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)
none	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	<u>Rated Unit Capacity</u>		Total Rated	Total
				by Each Unit During Yr. (000's) (m)	kW (n)	kVA (o)	Plant Capacity (kW) (p)	Maximum Continuous Capacity (kW) (q)
				Total	0	0	0	0

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

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

1

HYDRAULIC GENERATING PLANTS

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

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)
none	0	a	0	0			
Total							<u><u>0</u></u>
							1

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)			
Total					0	0	0	0	0

1

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					1
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	Federal	Main	Prison	South	West	1
Voltage--High Side	69,000	69,000	69,000	69,000	69,000	2
Voltage--Low Side	4,160	4,160	4,160	4,160	4,160	3
Num. Main Transformers in Operation	1	2	1	1	1	4
Total Capacity of Transformers in kVA	5,000	10,000	5,000	5,000	5,000	5
Number of Spare Transformers on Hand	0	0	0	0	0	6
15-Minute Maximum Demand in kW						7
Dt and Hr of Such Maximum Demand						8
						9
Kwh Output						10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation					11
	(h)	(i)	(j)	(k)	(l)	
Name of Substation						12
Voltage--High Side						13
Voltage--Low Side						14
Num. of Main Transformers in Operation						15
Total Capacity of Transformers in kVA						16
Number of Spare Transformers on Hand						17
15-Minute Maximum Demand in kW						18
Dt and Hr of Such Maximum Demand						19
						20
Kwh Output						21

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation					22
	(n)	(o)	(p)	(q)	(r)	
Name of Substation						23
Voltage--High Side						24
Voltage--Low Side						25
Num. of Main Transformers in Operation						26
Capacity of Transformers in kVA						27
Number of Spare Transformers on Hand						28
15-Minute Maximum Demand in kW						29
Dt and Hr of Such Maximum Demand						30
						31
Kwh Output						32

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	4,233	862	48,777	1
Acquired during year	76	10	413	2
Total	4,309	872	49,190	3
Retired during year	31	0	0	4
Sales, transfers or adjustments increase (decrease)	0	0	0	5
Number end of year	4,278	872	49,190	6
Number end of year accounted for as follows:				7
In customers' use	4,159	723	40,007	8
In utility's use	0	0	0	9
				10
Locked meters on customers' premises	0			11
In stock	119	149	9,183	12
Total end of year	4,278	872	49,190	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				
Incandescent	300	1	1	1
Mercury Vapor	175	26	25	2
Sodium Vapor	100	403	405	3
Sodium Vapor	150	2	2	4
Total		432	433	
Ornamental				
Mercury Vapor	175	4	4	5
Sodium Vapor	100	52	52	6
Sodium Vapor	150	138	151	7
Sodium Vapor	250	141	143	8
Total		335	350	
Other				
NONE		0		9
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

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

Account 555 - Increase is due to cost of power increases.
2004 cost of power = \$4,981,040/116,345,000 kWh = \$.0428/kwh
2005 cost of power = \$5,989,959/116,402,000 kWh = \$.0515/kwh
This corresponds to a 20.33% increase in cost of power.

Account 585 - We repainted all of the steel street light poles in 2005 at a total cost of \$7,850.

Account 586 - Due to meter programming error, we conducted a comprehensive analysis of all meter connections and programs for Demand and TOU meters.

Account 593 - 2004 expenses included \$35,543 for storm damage costs (the difference between actual expenses and FEMA reimbursement).

Account 923 - Waupun Utilities contracted with MEUW in 2005 to provide a safety director. The electric utility's share of the contract is \$7,600. We also incurred an additional \$8,000 in engineering expenses related to electric system maintenance concerns.

Account 926 - We allocate pensions and benefits based on labor dollars. The electric utility has the most labor dollars at Waupun Utilities. We incurred a 24.8% health insurance increase in 2005. Health insurance costs alone increased approximately \$30,000 in the electric utility.

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

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

Account 392 - Added a bucket truck (unit #4 at \$145,045), a 3/4 ton cargo van (unit #7 at \$19,066), and a new 3/4 ton pickup truck (unit #18 at \$27,989).

Account 365 - 2005 additions of \$149,241 as follows:

Upgrade 3 phase overhead from south substation to comtech sub = \$33,812
Upgrade feeder out of west side substation = \$22,229
Rebuild 3 phase overhead on Carrington Street = \$45,965
Rebuild 3 phase overhead on Drummond Street = \$37,915
Blanket work orders = \$9,320

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

Account 392 -

Retired a bucket truck (unit #4 at \$102,049), and 2 pickup trucks (unit #7 at \$19,455 and unit #24 at \$17,120).

ELECTRIC OPERATING SECTION FOOTNOTES

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

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

Account 367 - Total additions of \$183,327 as follows:

Front Edge Development (residential subdivisions with 83 total lots) \$163,943
Chiropractic Clinic \$12,485
Miscellaneous \$6,899

Accumulated Provision for Depreciation - Electric --Plant Financed by Utility or Municipality-- (Page E-10)

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

Account 397 - will not record future depreciation accruals until plant account is greater than ACDP account.

Substation Equipment (Page E-27)

General footnotes

15-MINUTE MAXIMUM DEMAND, DATE/HOUR OF DEMAND, AND KWH OUTPUT INFORMATION IS NOT AVAILABLE FROM OUR SUBSTATIONS AS WE DO NOT HAVE SUFFICIENT SCADA SYSTEMS TO PROVIDE SUCH INFORMATION.
