



3014 (02-02-05)

ANNUAL REPORT

OF

Name: CITY OF BRODHEAD WATER AND LIGHT COMMISSION

Principal Office: 1108 11TH STREET
P.O. BOX 227
BRODHEAD, WI 53520-0227

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.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CITY OF BRODHEAD WATER AND LIGHT COMMISSION

Utility Address: 1108 11TH STREET
P.O. BOX 227
BRODHEAD, WI 53520-0227

When was utility organized? 1/1/1913

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR CARROLL SHEAFOR

Title: SUPERINTENDENT

Office Address:

1108 11TH STREET
P.O. BOX 227
BRODHEAD, WI 53520-0227

Telephone: (608) 897 - 2505

Fax Number: (608) 897 - 2726

E-mail Address: csheafor@brodheadwl.com

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

Name: AIMEE MILLAN

Title: MANAGER

Office Address: VIRCHOW, KRAUSE & COMPANY LLP

TEN TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707

Telephone: (608) 240 - 2404

Fax Number: (608) 249 - 8532

E-mail Address: amillan@virchowkrause.com

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

Name: GARY SAUNDERS

Title: PRESIDENT

Office Address:

1108 11TH STREET
P.O. BOX 227
BRODHEAD, WI 53520

Telephone: (608) 897 - 2505

Fax Number: (608) 897 - 2726

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? NO

IDENTIFICATION AND OWNERSHIP

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

Name:

Title:

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

Telephone: (608) 240 - 2404

Fax Number: (608) 249 - 8532

E-mail Address: amillan@virchowkrause.com

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

Period covered by most recent audit: 1/1/2005 TO 12/31/2005

Names and titles of utility management including manager or superintendent:

Name: MR JEFFREY PETERSON

Title: ELECTRIC/WATER FOREMAN

Office Address:

1108TH STREET
P.O. BOX 227
BRODHEAD, WI 53520-0227

Telephone: (608) 897 - 2505

Fax Number: (608) 897 - 2726

E-mail Address: jpeterson@brodheadwl.com

Name: MS TERESINA CHAPMAN

Title: OFFICE MANAGER

Office Address:

1108 11TH STREET
P.O. BOX 227
BRODHEAD, WI 53520-0227

Telephone: (608) 897 - 2505

Fax Number: (608) 894 - 2726

E-mail Address: tchapman@brodheadwl.com

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

Names of members of utility commission/committee:

- RICHARD GRETEBECK, COMMISSIONER
- GARY SAUNDERS, PRESIDENT
- KATHRYN SCHNEIDER, SECRETARY
- MICHAEL SEARLES, CITY COUNCIL REPRESENTATIVE

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

IDENTIFICATION AND OWNERSHIP

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

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	3,500,298	3,002,875	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	2,955,941	2,545,355	2
Depreciation Expense (403)	224,060	196,900	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	166,448	173,109	5
Total Operating Expenses	3,346,449	2,915,364	
Net Operating Income	153,849	87,511	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	153,849	87,511	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	51,200	42,578	10
Miscellaneous Nonoperating Income (421)	34,055	9,856	11
Total Other Income	85,255	52,434	
Total Income	239,104	139,945	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(19,029)	(19,029)	12
Other Income Deductions (426)	29,114	28,443	13
Total Miscellaneous Income Deductions	10,085	9,414	
Income Before Interest Charges	229,019	130,531	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	11,978	12,925	14
Amortization of Debt Discount and Expense (428)	496	496	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	123	55	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	12,597	13,476	
Net Income	216,422	117,055	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	5,198,040	5,080,985	20
Balance Transferred from Income (433)	216,422	117,055	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)	5,414,462	5,198,040	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	3,500,298		3,500,298	1
Total (Acct. 400):	3,500,298	0	3,500,298	
Operation and Maintenance Expense (401-402):				
Derived	2,955,941		2,955,941	2
Total (Acct. 401-402):	2,955,941	0	2,955,941	
Depreciation Expense (403):				
Derived	224,060		224,060	3
Total (Acct. 403):	224,060	0	224,060	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	166,448		166,448	5
Total (Acct. 408):	166,448	0	166,448	
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:	153,849	0	153,849	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE	0		0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	10
Total (Acct. 418):	0	0	0	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
INVESTMENT INCOME	51,200	0	51,200 11
Total (Acct. 419):	51,200	0	51,200
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	[REDACTED]		0 12
Contributed Plant - Electric	[REDACTED]	34,055	34,055 13
NONE	0	0	0 14
Total (Acct. 421):	0	34,055	34,055
TOTAL OTHER INCOME:	51,200	34,055	85,255

MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(19,029)	[REDACTED]	(19,029) 15
NONE	0	0	0 16
Total (Acct. 425):	(19,029)	0	(19,029)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	10,811	10,811 17
Depreciation Expense on Contributed Plant - Electric	[REDACTED]	18,303	18,303 18
NONE	0	0	0 19
Total (Acct. 426):	0	29,114	29,114
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(19,029)	29,114	10,085

INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	11,978	[REDACTED]	11,978 20
Total (Acct. 427):	11,978	0	11,978
Amortization of Debt Discount and Expense (428):			
AMORTIZATION OF DEBT DISCOUNT	496	[REDACTED]	496 21
Total (Acct. 428):	496	0	496
Amortization of Premium on Debt--Cr. (429):			
NONE	0	[REDACTED]	0 22
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0	[REDACTED]	0 23
Total (Acct. 430):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	123		123 24
Total (Acct. 431):	123	0	123
Interest Charged to Construction--Cr. (432):			
NONE	0		0 25
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	12,597	0	12,597
NET INCOME:	211,481	4,941	216,422
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	4,513,749	684,291	5,198,040 26
Total (Acct. 216):	4,513,749	684,291	5,198,040
Balance Transferred from Income (433):			
Derived	211,481	4,941	216,422 27
Total (Acct. 433):	211,481	4,941	216,422
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 28
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 29
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 30
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 31
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	4,725,230	689,232	5,414,462

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	486,607	3,013,691	0	0	3,500,298	1
Less: interdepartmental sales	459	18,794	0	0	19,253	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	3				3	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	486,145	2,994,897	0	0	3,481,042	

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	126,614		126,614	1
Electric operating expenses	193,250		193,250	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	6,713		6,713	8
Electric utility plant accounts	49,499		49,499	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	376,076	0	376,076	

FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	2.5	1
Electric	4.5	2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	7,459,742	7,264,849	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	3,175,033	2,949,274	2
Net Utility Plant	4,284,709	4,315,575	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	143	143	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	143	143	
Investment in Municipality (123)	0	0	5
Other Investments (124)	6,606	6,606	6
Special Funds (125)	0	0	7
Total Other Property and Investments	6,749	6,749	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	199,540	270,389	8
Temporary Cash Investments (132)	2,212,749	2,011,724	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	325,784	228,213	11
Other Accounts Receivable (143)	0	2,438	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	944	5,535	14
Materials and Supplies (150)	65,662	67,195	15
Prepayments (165)	7,489	6,181	16
Other Current and Accrued Assets (170)	5,715	3,876	17
Total Current and Accrued Assets	2,817,883	2,595,551	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	3,473	3,969	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	25,846	101,149	20
Total Deferred Debits	29,319	105,118	
Total Assets and Other Debits	7,138,660	7,022,993	

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)	525,245	525,245	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	5,414,462	5,198,040	23
Total Proprietary Capital	5,939,707	5,723,285	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	235,000	255,000	26
Total Long-Term Debt	235,000	255,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	213,327	172,687	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	5,564	5,739	30
Taxes Accrued (236)	139,459	141,736	31
Interest Accrued (237)	4,442	4,786	32
Other Current and Accrued Liabilities (238)	12,778	6,649	33
Total Current and Accrued Liabilities	375,570	331,597	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	493,248	630,921	36
Total Deferred Credits	493,248	630,921	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)	95,135	82,190	39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	95,135	82,190	
Total Liabilities and Other Credits	7,138,660	7,022,993	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	3,494,756	0	0	3,770,093	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	2,869,598	0	0	3,434,907	2
Utility Plant in Service - Contributed Plant (101.2)	647,744	0	0	507,493	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)					9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	3,517,342	0	0	3,942,400	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	834,516	0	0	1,874,513	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	190,293	0	0	275,711	13
Total Accumulated Provision	1,024,809	0	0	2,150,224	
Net Utility Plant	2,492,533	0	0	1,792,176	

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

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

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	784,305	1,728,079			2,512,384	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	70,627	153,433			224,060	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	3,473				3,473	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	8,500	14,951			23,451	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	82,600	168,384	0	0	250,984	16
Debits during year						17
Book cost of plant retired	32,389	21,950			54,339	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	32,389	21,950	0	0	54,339	25
Balance end of year (110.1)	834,516	1,874,513	0	0	2,709,029	26
Composite Depreciation Rate?	No	No				27
If yes, what is the rate?						28

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

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

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	179,482	257,408			436,890	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	10,811	18,303			29,114	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	10,811	18,303	0	0	29,114	16
Debits during year						17
Book cost of plant retired	0	0			0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (110.1)	190,293	275,711	0	0	466,004	26
Composite Depreciation Rate?	No	No				27
If yes, what is the rate?						28

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
Land	143			143	2
Total Nonutility Property (121)	143	0	0	143	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	143	0	0	143	

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other			52,781		52,781	53,882	2
Total Electric Utility					52,781	53,882	

Account	Total End of Year	Amount Prior Year	
Electric utility total	52,781	53,882	1
Water utility	12,881	13,313	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	65,662	67,195	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1997 GENERAL OBLIGATION REFUNDING BONDS	496	428	3,473	1
Total			<u><u>3,473</u></u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u><u>0</u></u>	

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	525,245	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>525,245</u></u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
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NONE

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)	
Other Long-Term Debt (224)					
1997 GENERAL OBLIGATION REFUNDING BONDS	09/30/1997	03/01/2012	4.75%	235,000	1
Total for Account 224				235,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	141,736	1
Accruals:		
Charged water department expense	74,536	2
Charged electric department expense	91,912	3
Charged sewer department expense	1,165	4
Other (explain):		
NONE		5
Total Accruals and other credits	167,613	
Taxes paid during year:		
County, state and local taxes	141,736	6
Social Security taxes	23,709	7
PSC Remainder Assessment	2,782	8
Other (explain):		
Gross receipts tax	1,663	9
Total payments and other debits	169,890	
Balance end of year	139,459	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
1997 GENERAL OBLIGATION REFUNDING BONDS	4,257	11,978	12,295	3,940	3
Subtotal	4,257	11,978	12,295	3,940	
Notes Payable (231)					
Customer deposits	529	123	150	502	4
Subtotal	529	123	150	502	
Total	4,786	12,101	12,445	4,442	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
DEFERRED SPECIAL ASSESSMENTS	6,606	2
Total (Acct. 124):	6,606	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	40,658	5
Electric	285,126	6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	325,784	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
JOINT METERING RECEIVABLE FROM THE CITY	944	12
Total (Acct. 145):	944	
Prepayments (165):		
PREPAID INSURANCE	7,489	13
Total (Acct. 165):	7,489	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
ADVANCE TO CLEC - 1/1/01	2,421	15
PRELIMINARY ENGINEERING ON WATER MAIL LOOP	1,045	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 Deferred Debits (183):		
WPPI ENTRY FEE - 12/11/01	22,380	17
Total (Acct. 183):	25,846	
Payables to Municipality (233):		
NONE		18
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	342,524	19
DEMAND SIDE MANAGEMENT/PUBLIC BENEFITS RECOVERED THRU RATES	144,118	20
ALLOWANCE FOR DEFFERED SPECIAL ASSESSMENTS	6,606	21
Total (Acct. 253):	493,248	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	2,858,305	3,365,781	0	0	6,224,086	1
Materials and Supplies	13,097	53,331	0	0	66,428	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	809,410	1,801,296	0	0	2,610,706	4
Customer Advances for Construction					0	5
Regulatory Liability	146,089	205,949	0	0	352,038	6
NONE					0	7
Average Net Rate Base	1,915,903	1,411,867	0	0	3,327,770	
Net Operating Income	103,675	50,174	0	0	153,849	8
Net Operating Income as a percent of						
Average Net Rate Base	5.41%	3.55%	N/A	N/A	4.62%	

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	150,038	211,515	0	0	361,553	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	7,897	11,132	0	0	19,029	3
Other (specify):						
NONE					0	4
Balance End of Year	142,141	200,383	0	0	342,524	

FINANCIAL SECTION FOOTNOTES

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

If Interest Accrued During Year (for other than Bonds (221)) is non-zero AND the Notes Payable and Miscellaneous Long-Term Debt schedule shows a Principal Amount EOY of zero or less, please explain.

The amount in a/c 231 represents interest on customer deposits. Thereofre, no debt will be listed as a/c 231 on the Notes Payable and Miscellaneous Long-Term Debt schedule.

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

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

PSC authorization dates provided on applicable lines in schedule F-19.

Signature Page (Page ii)

General footnotes

ACCOUNTANTS' COMPILATION REPORT

Brodhead Water and Light Commission
Brodhead, Wisconsin

We have compiled, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants, the balance sheets of the Brodhead Water and Light Commission, an enterprise fund of the City of Brodhead as of December 31, 2005 and 2004, and the related statements of income and retained earnings for the years then ended and the supplemental schedules as of and for the year ended December 31, 2005 in the accompanying prescribed form.

Our compilation was limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements and supplemental schedules referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

The financial statements and related supplemental schedules are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from accounting principles generally accepted in the United States of America. This report is intended solely for the information and use of the Public Service Commission of Wisconsin and is not intended and should not be used by anyone other than the specified party.

Madison, Wisconsin
January 27, 2006

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	466,685	461,858	1
Total Sales of Water	466,685	461,858	
Other Operating Revenues			
Forfeited Discounts (470)	1,726	1,601	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	14,400	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	3,796	2,841	6
Total Other Operating Revenues	19,922	4,442	
Total Operating Revenues	486,607	466,300	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	16,903	13,235	7
Pumping Expenses (620-625)	14,247	13,841	8
Water Treatment Expenses (630-635)	8,812	6,573	9
Transmission and Distribution Expenses (640-655)	57,936	55,383	10
Customer Accounts Expenses (901-904)	23,476	21,383	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	116,395	97,741	13
Total Operation and Maintenance Expenses	237,769	208,156	
Other Operating Expenses			
Depreciation Expense (403)	70,627	58,334	14
Amortization Expense (404-407)		0	15
Taxes (408)	74,536	76,328	16
Total Other Operating Expenses	145,163	134,662	
Total Operating Expenses	382,932	342,818	
NET OPERATING INCOME	103,675	123,482	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	1,128	58,974	226,632	4
Commercial	135	15,967	47,716	5
Industrial	4	2,261	4,964	6
Total Metered Sales to General Customers (461)	1,267	77,202	279,312	
Private Fire Protection Service (462)	10		8,597	7
Public Fire Protection Service (463)	1		167,790	8
Other Sales to Public Authorities (464)	21	4,162	10,527	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	2	37	459	12
Total Sales of Water	1,301	81,401	466,685	

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)
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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)	167,790	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify): NONE		4
Total Public Fire Protection Service (463)	167,790	
Forfeited Discounts (470):		
Customer late payment charges	1,726	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	1,726	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
TOWER RENTAL	14,400	8
Total Rents from Water Property (472)	14,400	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	2,160	10
Other (specify): RECONNECTIONS, MISCELLANEOUS	1,636	11
Total Other Water Revenues (474)	3,796	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)	10,004	6,018	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)	6,899	7,217	3
Maintenance of Water Source Plant (605)		0	4
Total Source of Supply Expenses	16,903	13,235	
PUMPING EXPENSES			
Operation Labor (620)		0	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	14,093	12,050	7
Operation Supplies and Expenses (623)		0	8
Maintenance of Pumping Plant (625)	154	1,791	9
Total Pumping Expenses	14,247	13,841	
WATER TREATMENT EXPENSES			
Operation Labor (630)		0	10
Chemicals (631)	8,812	6,573	11
Operation Supplies and Expenses (632)		0	12
Maintenance of Water Treatment Plant (635)		0	13
Total Water Treatment Expenses	8,812	6,573	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	16,007	17,998	14
Operation Supplies and Expenses (641)		0	15
Maintenance of Distribution Reservoirs and Standpipes (650)	14,195	10,749	16
Maintenance of Mains (651)	14,463	9,726	17
Maintenance of Services (652)	4,564	2,746	18
Maintenance of Meters (653)	4,939	7,531	19
Maintenance of Hydrants (654)	3,768	6,633	20
Maintenance of Other Plant (655)		0	21
Total Transmission and Distribution Expenses	57,936	55,383	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	6,688	5,723	22
Accounting and Collecting Labor (902)	15,439	14,507	23
Supplies and Expenses (903)	1,346	1,144	24
Uncollectible Accounts (904)	3	9	25
Total Customer Accounts Expenses	23,476	21,383	
SALES EXPENSES			
Sales Expenses (910)		0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	32,410	29,932	27
Office Supplies and Expenses (921)	9,258	6,511	28
Administrative Expenses Transferred--Credit (922)		0	29
Outside Services Employed (923)	14,562	8,555	30
Property Insurance (924)	1,377	1,083	31
Injuries and Damages (925)	8,650	7,423	32
Employee Pensions and Benefits (926)	47,520	41,074	33
Regulatory Commission Expenses (928)		0	34
Miscellaneous General Expenses (930)	2,618	3,163	35
Transportation Expenses (933)		0	36
Maintenance of General Plant (935)		0	37
Total Administrative and General Expenses	116,395	97,741	
Total Operation and Maintenance Expenses	237,769	208,156	

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		67,652	69,810	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,165	1,648	2
Net property tax equivalent		66,487	68,162	
Social Security		7,617	7,599	3
PSC Remainder Assessment		432	567	4
Other (specify): NONE			0	5
Total tax expense		74,536	76,328	

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			Green				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.203787				3
County tax rate	mills		4.927936				4
Local tax rate	mills		10.493748				5
School tax rate	mills		8.951682				6
Voc. school tax rate	mills		1.870399				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		26.447552				10
Less: state credit	mills		1.135661				11
Net tax rate	mills		25.311891				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		10.493748				14
Combined School Tax Rate	mills		10.822081				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.315829				17
Total Tax Rate	mills		26.447552				18
Ratio of Local and School Tax to Total	dec.		0.805966				19
Total tax net of state credit	mills		25.311891				20
Net Local and School Tax Rate	mills		20.400525				21
Utility Plant, Jan. 1	\$	3,494,756	3,494,756				22
Materials & Supplies	\$	13,313	13,313				23
Subtotal	\$	3,508,069	3,508,069				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	3,508,069	3,508,069				26
Assessment Ratio	dec.		0.920470				27
Assessed Value	\$	3,229,072	3,229,072				28
Net Local & School Rate	mills		20.400525				29
Tax Equiv. Computed for Current Year	\$	65,875	65,875				30
Tax Equivalent per 1994 PSC Report	\$	67,652					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	67,652					34

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	18,207		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)	27,682		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	45,889	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	17,122		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	90,202		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	2,471		20
Total Pumping Plant	109,795	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	10,260		23
Total Water Treatment Plant	10,260	0	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			18,207	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)			27,682	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	45,889	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			17,122	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			90,202	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			2,471	20
Total Pumping Plant	0	0	109,795	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			10,260	23
Total Water Treatment Plant	0	0	10,260	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	100		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	477,337		26
Transmission and Distribution Mains (343)	1,397,857		27
Fire Mains (344)	0		28
Services (345)	354,586	384	29
Meters (346)	124,065	8,930	30
Hydrants (348)	153,492	4,330	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	2,507,437	13,644	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	62,110		34
Office Furniture and Equipment (391)	6,524		35
Computer Equipment (391.1)	34,137	909	36
Transportation Equipment (392)	54,665	31,737	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	16,195	8,685	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	173,631	41,331	
Total utility plant in service directly assignable	2,847,012	54,975	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	2,847,012	54,975	

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)			100 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			477,337 26
Transmission and Distribution Mains (343)			1,397,857 27
Fire Mains (344)			0 28
Services (345)			354,970 29
Meters (346)	4,501		128,494 30
Hydrants (348)	400		157,422 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	4,901	0	2,516,180
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			62,110 34
Office Furniture and Equipment (391)			6,524 35
Computer Equipment (391.1)			35,046 36
Transportation Equipment (392)	27,488		58,914 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			24,880 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	27,488	0	187,474
Total utility plant in service directly assignable	32,389	0	2,869,598
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	32,389	0	2,869,598

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

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

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

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

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

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	476,230		27
Fire Mains (344)	0		28
Services (345)	120,923		29
Meters (346)	0		30
Hydrants (348)	50,591		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	647,744	0	
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	647,744	0	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	647,744	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)
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)			476,230 27
Fire Mains (344)			0 28
Services (345)			120,923 29
Meters (346)			0 30
Hydrants (348)			50,591 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	647,744
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	647,744
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	647,744

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			6,764	6,764	1
February			5,885	5,885	2
March			6,537	6,537	3
April			6,261	6,261	4
May			7,673	7,673	5
June			7,919	7,919	6
July			7,588	7,588	7
August			7,802	7,802	8
September			7,302	7,302	9
October			7,922	7,922	10
November			7,149	7,149	11
December			7,558	7,558	12
Total annual pumpage	0	0	86,360	86,360	
Less: Water sold				81,401	13
Volume pumped but not sold				4,959	14
Volume sold as a percent of volume pumped				94%	15
Volume used for water production, water quality and system maintenance				1,103	16
Volume related to equipment/system malfunction				60	17
Non-utility volume NOT included in water sales				587	18
Total volume not sold but accounted for				1,750	19
Volume pumped but unaccounted for				3,209	20
Percent of water lost				4%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				676	23
Date of maximum: 10/5/2005					24
Cause of maximum:					25
Flush and Fill Tower #2					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				0	26
Date of minimum: 9/19/2005					27
Total KWH used for pumping for the year				115,320	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

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)	
WELL-W 3RD AVE/11TH STREET	#1	995	12	600	Yes	1
WELL-W 4TH AVE/18TH STREET	#2	442	16	590	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	STANDBY EQUIPMENT	WELL #1	WELL #2	1
Location	1011 W. 4TH AVENUE	1011 W. 4TH AVENUE	1802 W. 4TH AVENUE	2
Purpose	S	P	P	3
Destination	D	D	D	4
Pump Manufacturer	UNKNOWN	FAIRBANKS	LAYNE	5
Year Installed	1956	1935	1960	6
Type	OTHER	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	100	620	620	8
Pump Motor or Standby Engine Mfr	FORD INDUSTRIAL	US MOTOR	US MOTOR	9 10
Year Installed	1956	1993	1960	11
Type	NATURAL GAS	ELECTRIC	ELECTRIC	12
Horsepower	60	60	60	13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	A	B	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	3
Year constructed	1921	1982	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	145	143	6
Total capacity in gallons (actual)	80,000	500,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	10.0000	10.0000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	1.500	0	0	0	0	0	1
M	D	2.000	330	0	0	0	330	2
M	D	4.000	9,233	0	0	0	9,233	3
M	D	6.000	53,682	0	0	0	53,682	4
M	D	8.000	25,653	0	0	0	25,653	5
M	D	10.000	38,124	0	0	0	38,124	6
M	D	12.000	940	0	0	0	940	7
Total Within Municipality			127,962	0	0	0	127,962	
Total Utility			127,962	0	0	0	127,962	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	1,149	0	2	(1)	1,146	189	1
M	1.000	178	1	0	0	179	58	2
L	1.000	1	0	0	(1)	0		3
M	1.250	2	0	0	0	2	0	4
M	1.500	9	0	0	0	9	0	5
M	2.000	41	1	0	0	42	18	6
M	4.000	9	0	0	0	9	0	7
M	6.000	7	0	0	0	7	0	8
M	8.000	3	0	0	0	3	0	9
M	10.000	1	0	0	0	1	0	10
Total Utility		1,400	2	2	(2)	1,398	265	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,274	90	71	0	1,293	178	1
1.000	11	1	0	0	12	1	2
1.250	0	0	0	0	0	0	3
1.500	19	1		0	20	1	4
2.000	23	6	1	0	28	8	5
3.000	8	0	0	0	8	0	6
4.000	1	0	0	0	1	0	7
8.000	2	0	0	0	2	0	8
Total:	1,338	98	72	0	1,364	188	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,128	103	0	15	1	46	1,293	1
1.000	0	10	0	1	0	1	12	2
1.250	0	0	0	0	0	0	0	3
1.500	0	17	0	0	0	3	20	4
2.000	0	11	4	3	2	8	28	5
3.000	0	2	0	4	0	2	8	6
4.000	0	0	0	0	0	1	1	7
8.000	0	0	0	0	2	0	2	8
Total:	1,128	143	4	23	5	61	1,364	

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	180	2	2		180	2
Total Fire Hydrants	180	2	2	0	180	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

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

Number of hydrants operated during year:	180
Number of distribution system valves end of year:	518
Number of distribution valves operated during year:	492

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

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

A/C 923 - Increase in outside service expenses due to additional legal fees incurred for union negotiations, additional software/training support and additional accounting fees incurred for implementation of GASB #34 on audited financial statements.

Water Services (Page W-18)

Explain all reported Adjustments.

Adjustments made to reconcile to total services on hand as of year end.

If Services Retirements are greater than zero AND Retirements on both of the Plant in Service schedules (Account 345) are zero, please explain.

Corresponding dollar retirements for the two service retirements listed on schedule W-18 will be made in the 2006 annual report.

Meters (Page W-19)

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

Yes

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Electricity			
Sales of Electricity (440-448)	2,990,659	2,516,926	1
Total Sales of Electricity	2,990,659	2,516,926	
Other Operating Revenues			
Forfeited Discounts (450)	10,055	8,067	2
Miscellaneous Service Revenues (451)	1,400	540	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	10,955	10,660	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	622	382	7
Amortization of Construction Grants (457)	0	0	8
Total Other Operating Revenues	23,032	19,649	
Total Operating Revenues	3,013,691	2,536,575	
Operation and Maintenance Expenses			
Power Production Expenses (500-546)	2,296,665	1,902,797	9
Transmission Expenses (550-553)	0	0	10
Distribution Expenses (560-576)	122,078	137,303	11
Customer Accounts Expenses (901-904)	24,989	23,787	12
Sales Expenses (910)	2,633	31,600	13
Administrative and General Expenses (920-935)	271,807	241,712	14
Total Operation and Maintenance Expenses	2,718,172	2,337,199	
Other Expenses			
Depreciation Expense (403)	153,433	138,566	15
Amortization Expense (404-407)		0	16
Taxes (408)	91,912	96,781	17
Total Other Expenses	245,345	235,347	
Total Operating Expenses	2,963,517	2,572,546	
NET OPERATING INCOME	50,174	(35,971)	

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	10,055	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	10,055	
Miscellaneous Service Revenues (451):		
CONNECTIONS	1,400	3
Total Miscellaneous Service Revenues (451)	1,400	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
POLE CONTACT REVENUE	10,955	5
Total Rent from Electric Property (454)	10,955	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
MISCELLANEOUS	622	7
Total Other Electric Revenues (456)	622	
Amortization of Construction Grants (457):		
NONE		8
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
POWER PRODUCTION EXPENSES			
STEAM POWER GENERATION EXPENSES			
Operation Supervision and Labor (500)	0		1
Fuel (501)	0		2
Operation Supplies and Expenses (502)	0		3
Steam from Other Sources (503)	0		4
Steam Transferred -- Credit (504)	0		5
Maintenance of Steam Production Plant (506)	0		6
Total Steam Power Generation Expenses	0	0	
HYDRAULIC POWER GENERATION EXPENSES			
Operation Supervision and Labor (530)	0		7
Water for Power (531)	0		8
Operation Supplies and Expenses (532)	0		9
Maintenance of Hydraulic Production Plant (535)	0		10
Total Hydraulic Power Generation Expenses	0	0	
OTHER POWER GENERATION EXPENSES			
Operation Supervision and Labor (538)	0		11
Fuel (539)	0		12
Operation Supplies and Expenses (540)	0		13
Maintenance of Other Power Production Plant (543)	0		14
Total Other Power Generation Expenses	0	0	
OTHER POWER SUPPLY EXPENSES			
Purchased Power (545)	2,296,665	1,902,797	15
Other Expenses (546)	0		16
Total Other Power Supply Expenses	2,296,665	1,902,797	
Total Power Production Expenses	2,296,665	1,902,797	
TRANSMISSION EXPENSES			
Operation Supervision and Labor (550)	0		17
Operation Supplies and Expenses (551)	0		18

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
TRANSMISSION EXPENSES			
Maintenance of Transmission Plant (553)		0	19
Total Transmission Expenses	0	0	
DISTRIBUTION EXPENSES			
Operation Supervision Expenses (560)	1,850	2,141	20
Line and Station Labor (561)	21,785	47,564	21
Line and Station Supplies and Expenses (562)	15,882	17,754	22
Street Lighting and Signal System Expenses (565)		6	23
Meter Expenses (566)	15,272	10,883	24
Customer Installations Expenses (567)		0	25
Miscellaneous Distribution Expenses (569)		0	26
Maintenance of Structures and Equipment (571)	26,034	6,450	27
Maintenance of Lines (572)	35,251	50,116	28
Maintenance of Line Transformers (573)	3,742	42	29
Maintenance of Street Lighting and Signal Systems (574)	2,262	2,347	30
Maintenance of Meters (575)		0	31
Maintenance of Miscellaneous Distribution Plant (576)		0	32
Total Distribution Expenses	122,078	137,303	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	8,752	7,953	33
Accounting and Collecting Labor (902)	14,742	14,633	34
Supplies and Expenses (903)	1,495	1,201	35
Uncollectible Accounts (904)		0	36
Total Customer Accounts Expenses	24,989	23,787	
SALES EXPENSES			
Sales Expenses (910)	2,633	31,600	37
Total Sales Expenses	2,633	31,600	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	43,456	41,355	38
Office Supplies and Expenses (921)	18,659	11,955	39
Administrative Expenses Transferred -- Credit (922)		0	40
Outside Services Employed (923)	26,829	19,092	41
Property Insurance (924)	2,558	2,012	42
Injuries and Damages (925)	16,072	16,186	43
Employee Pensions and Benefits (926)	134,903	128,343	44
Regulatory Commission Expenses (928)	658	1,521	45
Miscellaneous General Expenses (930)	14,670	11,530	46
Transportation Expenses (933)		0	47
Maintenance of General Plant (935)	14,002	9,718	48
Total Administrative and General Expenses	271,807	241,712	
 Total Operation and Maintenance Expenses	 2,718,172	 2,337,199	

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		71,807	71,926	1
Social Security		16,092	16,826	2
Wisconsin Gross Receipts Tax		1,663	5,212	3
PSC Remainder Assessment		2,350	2,817	4
Other (specify): NONE			0	5
Total tax expense		91,912	96,781	

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			Green				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.203787				3
County tax rate	mills		4.927936				4
Local tax rate	mills		10.493748				5
School tax rate	mills		8.951682				6
Voc. school tax rate	mills		1.870399				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		26.447552				10
Less: state credit	mills		1.135661				11
Net tax rate	mills		25.311891				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		10.493748				14
Combined School Tax Rate	mills		10.822081				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.315829				17
Total Tax Rate	mills		26.447552				18
Ratio of Local and School Tax to Total	dec.		0.805966				19
Total tax net of state credit	mills		25.311891				20
Net Local and School Tax Rate	mills		20.400525				21
Utility Plant, Jan. 1	\$	3,770,093	3,770,093				22
Materials & Supplies	\$	53,882	53,882				23
Subtotal	\$	3,823,975	3,823,975				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	3,823,975	3,823,975				26
Assessment Ratio	dec.		0.920470				27
Assessed Value	\$	3,519,854	3,519,854				28
Net Local & School Rate	mills		20.400525				29
Tax Equiv. Computed for Current Year	\$	71,807	71,807				30
Tax Equivalent per 1994 PSC Report	\$	53,572					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	71,807					34

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

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

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

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

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

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Land and Land Rights (350)	5,877		25
Structures and Improvements (352)	62,633		26
Station Equipment (353)	181,322		27
Towers and Fixtures (354)	39,969		28
Poles and Fixtures (355)	101,865		29
Overhead Conductors and Devices (356)	47,440		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	439,106	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	14,509		34
Structures and Improvements (361)	204,841		35
Station Equipment (362)	338,156		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	242,507	25,942	38
Overhead Conductors and Devices (365)	371,691	68,337	39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	157,804	5,832	41
Line Transformers (368)	190,792	21,528	42
Services (369)	226,739	23,939	43
Meters (370)	87,594	1,191	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	195,384	1,973	47
Total Distribution Plant	2,030,017	148,742	
GENERAL PLANT			
Land and Land Rights (389)	1,875		48
Structures and Improvements (390)	178,110		49
Office Furniture and Equipment (391)	15,599		50
Computer Equipment (391.1)	62,110	1,303	51
Transportation Equipment (392)	317,755		52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	64,058	9,237	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)			5,877 25
Structures and Improvements (352)			62,633 26
Station Equipment (353)			181,322 27
Towers and Fixtures (354)			39,969 28
Poles and Fixtures (355)			101,865 29
Overhead Conductors and Devices (356)			47,440 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	439,106
DISTRIBUTION PLANT			
Land and Land Rights (360)			14,509 34
Structures and Improvements (361)			204,841 35
Station Equipment (362)			338,156 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	7,900		260,549 38
Overhead Conductors and Devices (365)	8,800		431,228 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			163,636 41
Line Transformers (368)	2,300		210,020 42
Services (369)	2,300		248,378 43
Meters (370)	650		88,135 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			197,357 47
Total Distribution Plant	21,950	0	2,156,809
GENERAL PLANT			
Land and Land Rights (389)			1,875 48
Structures and Improvements (390)			178,110 49
Office Furniture and Equipment (391)			15,599 50
Computer Equipment (391.1)			63,413 51
Transportation Equipment (392)			317,755 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			73,295 54

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Laboratory Equipment (395)	22,106		55
Power Operated Equipment (396)	149,319		56
Communication Equipment (397)	16,601	919	57
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
Total General Plant	827,533	11,459	
Total utility plant in service directly assignable	3,296,656	160,201	
Common Utility Plant Allocated to Electric Department	0		60
Total utility plant in service	3,296,656	160,201	

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)			22,106 55
Power Operated Equipment (396)			149,319 56
Communication Equipment (397)			17,520 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	838,992
Total utility plant in service directly assignable	21,950	0	3,434,907
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	21,950	0	3,434,907

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

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

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

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

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

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Land and Land Rights (350)	0		25
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	0		34
Structures and Improvements (361)	0		35
Station Equipment (362)	0		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	110,206	16,497	38
Overhead Conductors and Devices (365)	69,217	16,497	39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	2,007	1,062	41
Line Transformers (368)	95,644		42
Services (369)	107,095		43
Meters (370)	43,038		44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	46,230		47
Total Distribution Plant	473,437	34,056	
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)			126,703 38
Overhead Conductors and Devices (365)			85,714 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			3,069 41
Line Transformers (368)			95,644 42
Services (369)			107,095 43
Meters (370)			43,038 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			46,230 47
Total Distribution Plant	0	0	507,493
GENERAL PLANT			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			0 49
Office Furniture and Equipment (391)			0 50
Computer Equipment (391.1)			0 51
Transportation Equipment (392)			0 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			0 54

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Laboratory Equipment (395)	0		55
Power Operated Equipment (396)	0		56
Communication Equipment (397)	0		57
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
Total General Plant	0	0	
Total utility plant in service directly assignable	473,437	34,056	
 Common Utility Plant Allocated to Electric Department	 0		 60
 Total utility plant in service	 473,437	 34,056	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)			0 56
Communication Equipment (397)			0 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	507,493
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	0	0	507,493

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)	28				28	1
7.2/12.5 kV (12kV)	1				1	2
14.4/24.9 kV (25kV)					0	3
Other:						
NONE					0	4
Underground Lines						
2.4/4.16 kV (4kV)	5				5	5
7.2/12.5 kV (12kV)	1				1	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)	1				1	9
7.2/12.5 kV (12kV)	1				1	10
14.4/24.9 kV (25kV)					0	11
Other:						
NONE					0	12
Underground Lines						
2.4/4.16 kV (4kV)	1				1	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	1 7
Nonfarm	8
Total	1 9
Customers served at other than rural rates:	10
Farm	11
Nonfarm	12
Total	0 13
Total customers on rural lines at end of year	1 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	7,296	Tuesday	01/18/2005	09:00	3,972	1
February	02	6,888	Friday	02/18/2005	08:00	3,597	2
March	03	6,781	Thursday	03/03/2005	08:00	3,703	3
April	04	6,120	Thursday	04/07/2005	08:00	3,300	4
May	05	6,189	Monday	05/02/2005	14:00	3,336	5
June	06	8,264	Thursday	06/23/2005	17:00	3,895	6
July	07	7,869	Monday	07/25/2005	13:00	3,763	7
August	08	7,914	Tuesday	08/09/2005	18:00	3,886	8
September	09	7,549	Monday	09/12/2005	18:00	3,403	9
October	10	6,759	Tuesday	10/04/2005	14:00	3,246	10
November	11	6,909	Tuesday	11/29/2005	18:00	3,302	11
December	12	7,569	Monday	12/19/2005	18:00	3,655	12
Total		86,107				43,058	

System Name Brodhead Water & Light

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

Type of Reading	Supplier
60 minutes integrated	WISCONSIN PUBLIC POWER INC

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	0	7
Purchases	43,058	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	43,058	17
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	41,991	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility		20
Common (office, shops, garages, etc. serving 2 or more util. depts.)		21
Total Used by Company	0	22
Total Sold and Used	41,991	23
Energy Losses:		
Transmission Losses (if applicable)		24
Distribution Losses	1,067	25
Total Energy Losses	1,067	26
Loss Percentage (% Total Energy Losses of Total Source of Energy)	2.4781%	27
Total Disposition of Energy	43,058	28

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
RESIDENTIAL	RG-1	1,462	13,495	1
Total Sales for Residential Sales		1,462	13,495	
Commercial & Industrial				
SMALL POWER	CP-1	17	3,611	2
LARGE POWER	CP-2	3	5,838	3
INDUSTRIAL	CP-3	2	14,569	4
COMMERCIAL / INTERDEPARTMENTAL	GS-1	281	4,198	5
Total Sales for Commercial & Industrial		303	28,216	
Public Street & Highway Lighting				
STREET LIGHTING	MS-1	11	280	6
Total Sales for Public Street & Highway Lighting		11	280	
Sales for Resale				
NONE				7
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		1,776	41,991	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		1,028,290	97,675	1,125,965	1
0	0	1,028,290	97,675	1,125,965	
11,694	14,120	229,408	25,114	254,522	2
13,171	13,796	316,489	39,208	355,697	3
32,806	35,734	733,001	96,959	829,960	4
	0	348,133	29,587	377,720	5
57,671	63,650	1,627,031	190,868	1,817,899	
		46,736	59	46,795	6
0	0	46,736	59	46,795	
				0	7
0	0	0	0	0	
57,671	63,650	2,702,057	288,602	2,990,659	

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	CENTRAL SUBSTATION		NORTH SUBSTATION		2
Type of Power Purchased (firm, dump, etc.)	firm		firm		3
Voltage at Which Delivered	69000		69000		4
Point of Metering	substation		substation		5
Total of 12 Monthly Maximum Demands -- kW	39,306		38,249		6
Average load factor	62.2513%		70.8694%		7
Total Cost of Purchased Power					8
Average cost per kWh	0.0000		0.0000		9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	771	841	855	1,000	12
February	696	703	786	949	13
March	775	722	834	883	14
April	699	676	678	805	15
May	657	661	737	862	16
June	836	741	914	942	17
July	725	861	757	980	18
August	866	768	829	908	19
September	746	727	686	803	20
October	677	697	673	769	21
November	699	709	711	783	22
December	767	842	759	885	23
Total kWh (000)	8,914	8,948	9,219	10,569	24
					25
					26
					27
	(d)		(e)		28
Name of Vendor	WPPI				29
Point of Delivery	South Substation				30
Voltage at Which Delivered	firm				31
Point of Metering	69000				32
Type of Power Purchased (firm, dump, etc.)	substation				33
Total of 12 Monthly Maximum Demands -- kW	14683				34
Average load factor	50.4357%				35
Total Cost of Purchased Power					36
Average cost per kWh	0.0000				37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	39
January	296	209			40
February	274	189			41
March	299	189			42
April	260	181			43
May	250	168			44
June	284	177			45
July	256	185			46
August	312	203			47
September	263	178			48
October	259	172			49
November	239	160			50
December	238	165			51
Total kWh (000)	3,230	2,176			52

PRODUCTION STATISTICS TOTALS

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

PRODUCTION STATISTICS

Particulars
(a)

Plant
(b)

Plant
(c)

Plant
(d)

Plant
(e)

NONE

STEAM PRODUCTION PLANTS

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

Boilers

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

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

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

STEAM PRODUCTION PLANTS (cont.)

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

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

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

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

1

HYDRAULIC GENERATING PLANTS

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

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

NONE

HYDRAULIC GENERATING PLANTS (cont.)

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

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

SUBSTATION EQUIPMENT

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

Particulars (a)	Utility Designation			(f)
	(b)	(c)	(d)	
Name of Substation	#1 North	#2 Central	#3 South	1
Voltage--High Side	69,000	69,000	69,000	2
Voltage--Low Side	4,160	4,160	12,470	3
Num. Main Transformers in Operation	1	1	1	4
Total Capacity of Transformers in kVA	5,000	7,500	10,000	5
Number of Spare Transformers on Hand	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				(l)
	(h)	(i)	(j)	(k)	
Name of Substation					11
Voltage--High Side					12
Voltage--Low Side					13
Num. of Main Transformers in Operation					14
Total Capacity of Transformers in kVA					15
Number of Spare Transformers on Hand					16
15-Minute Maximum Demand in kW					17
Dt and Hr of Such Maximum Demand					18
					19
Kwh Output					20

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation				(r)
	(n)	(o)	(p)	(q)	
Name of Substation					21
Voltage--High Side					22
Voltage--Low Side					23
Num. of Main Transformers in Operation					24
Capacity of Transformers in kVA					25
Number of Spare Transformers on Hand					26
15-Minute Maximum Demand in kW					27
Dt and Hr of Such Maximum Demand					28
					29
Kwh Output					30

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,989	636	18,741	1
Acquired during year	8	18	563	2
Total	1,997	654	19,304	3
Retired during year	33	23	875	4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	1,964	631	18,429	6
Number end of year accounted for as follows:				7
In customers' use	1,752	544	15,993	8
In utility's use	5			9
				10
Locked meters on customers' premises	4			11
In stock	203	87	2,436	12
Total end of year	1,964	631	18,429	13

STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Sodium Vapor	100	338	161,836	1
Sodium Vapor	250	32	40,633	2
Total		370	202,469	
Ornamental				
Sodium Vapor	100	12	5,796	3
Sodium Vapor	250	49	68,393	4
Sodium Vapor	400	3	4,187	5
Total		64	78,376	
Other				
Incandescent	68	2	729	6
Total		2	729	

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 25%, but not less \$5,000, please explain.

A/C 572 - Nothing specific attributing to decrease in maintenance account. Corresponds with decrease in line and station labor (see below). Less maintenance in current year compared to prior years. Per review of general ledger detail, payroll and transportation charges recorded appropriately.

A/C 561 - Nothing specific attributing to decrease in maintenance account. Corresponds with decrease in line maintenance (see above). Less maintenance in current year compared to prior years. Per review of general ledger detail, payroll and transportation charges recorded appropriately.

A/C 921 - Per review of general ledger, \$5400 spent in 2005 for additional service contract work; additional memory and RAM purchases which were below a capitalization limit. Per office management, the utility was using outside software support services more in 2005 for additional software and support needs.

A/C 923 - Increase in outside service expenses due to additional legal fees incurred for union negotiations, additional software/training support and additional accounting fees incurred for implementation of GASB #34 on audited financial statements.

A/C 571 - Increase in balance due to substation maintenance and roof replacement.

A/C 910 - Sales expense decreased due to electric rate order effective February 14, 2005 which no longer approves sales expense/demand side management to be recovered through rates. The balance represents only the January 2005 sales expense per the previous rate order.

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

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

A/C 365 - Majority of additions represent work associated with 3rd Avenue reconductoring and reclosure work - includes payments to Alliant as well as internal work order closing with utility workers and associated overhead close-outs.
