



3014 (02-02-05)

ANNUAL REPORT

OF

Name: CLINTONVILLE WATER & ELECTRIC UTILITY

Principal Office: 65 E 12TH STREET
CLINTONVILLE, WI 54929

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: CLINTONVILLE WATER & ELECTRIC UTILITY

Utility Address: 65 E 12TH STREET
CLINTONVILLE, WI 54929

When was utility organized? 7/1/1902

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: PENNY KETTENHOVEN

Title: ASSISTANT MANAGER

Office Address:

65 E 12TH STREET
CLINTONVILLE, WI 54929

Telephone: (715) 823 - 7640

Fax Number: (715) 823 - 7650

E-mail Address: clintonvilleutility@charter.net

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

Name: DAVID MACCOUX, CPA

Title: SHAREHOLDER

Office Address: SCHENCK SC

2200 RIVERSIDE DRIVE
P.O. BOX 23819
GREEN BAY, WI 54305

Telephone: (920) 455 - 4115

Fax Number: (920) 436 - 7808

E-mail Address: Dave.Maccoux@schencksolutions.com

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

Name: DAN ZIEMER

Title: CHAIRMAN

Office Address:

65 E 12TH STREET
CLINTONVILLE, WI 54929

Telephone: (715) 823 - 7640

Fax Number: (715) 823 - 7650

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: DAVID MACCOUX, CPA

Title: SHAREHOLDER

Office Address: SCHENCK SC
2200 RIVERSIDE DRIVE
P.O. BOX 23819
GREEN BAY, WI 54305

Telephone: (920) 455 - 4115

Fax Number: (920) 436 - 7808

E-mail Address: Dave.Maccoux@schencksolutions.com

Date of most recent audit report: 4/3/2006

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

Names and titles of utility management including manager or superintendent:

Name: MR JOHN BOOGREN

Title: GENERAL MANAGER

Office Address:
65 E 12TH STREET
CLINTONVILLE, WI 54929

Telephone: (715) 823 - 7640

Fax Number: (715) 823 - 7650

E-mail Address: clintonvilleutility@charter.net

Name of utility commission/committee: UTILITY BOARD

Names of members of utility commission/committee:

- MR JOHN BOOGREN, GENERAL MANAGER
- MR ROBERT GAY, BOARD MEMBER
- MR MICHAEL HANKINS, BOARD/COUNCIL MEMBER
- MS ELLA LEWIS, BOARD MEMBER
- MR DON SAWALL, BOARD MEMBER
- MR DAN ZIEMER, CHAIRMAN/COUNCIL MEMBER

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	7,039,045	6,366,125	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	6,384,593	5,731,305	2
Depreciation Expense (403)	356,695	334,503	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	227,635	232,666	5
Total Operating Expenses	6,968,923	6,298,474	
Net Operating Income	70,122	67,651	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	70,122	67,651	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	5,809	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	10,205	4,618	10
Miscellaneous Nonoperating Income (421)	160,588	117,288	11
Total Other Income	170,793	127,715	
Total Income	240,915	195,366	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(13,079)	(13,079)	12
Other Income Deductions (426)	20,828	17,010	13
Total Miscellaneous Income Deductions	7,749	3,931	
Income Before Interest Charges	233,166	191,435	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	99,385	104,219	14
Amortization of Debt Discount and Expense (428)	2,379	2,379	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	101,764	106,598	
Net Income	131,402	84,837	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	4,568,963	4,484,126	20
Balance Transferred from Income (433)	131,402	84,837	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	22,265	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)	4,678,100	4,568,963	

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	7,039,045		7,039,045	1
Total (Acct. 400):	7,039,045	0	7,039,045	
Operation and Maintenance Expense (401-402):				
Derived	6,384,593		6,384,593	2
Total (Acct. 401-402):	6,384,593	0	6,384,593	
Depreciation Expense (403):				
Derived	356,695		356,695	3
Total (Acct. 403):	356,695	0	356,695	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	227,635		227,635	5
Total (Acct. 408):	227,635	0	227,635	
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:	70,122	0	70,122	
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):			
INTEREST EARNED ON CASH AND INVESTMENTS	10,205	0	10,205 11
Total (Acct. 419):	10,205	0	10,205
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	[REDACTED]	12,600	12,600 12
Contributed Plant - Electric	[REDACTED]	11,050	11,050 13
NET EARNINGS FROM BADGER POWER MARKETING AU	136,938	0	136,938 14
Total (Acct. 421):	136,938	23,650	160,588
TOTAL OTHER INCOME:	147,143	23,650	170,793
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(13,079)	[REDACTED]	(13,079) 15
NONE	0	0	0 16
Total (Acct. 425):	(13,079)	0	(13,079)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	12,178	12,178 17
Depreciation Expense on Contributed Plant - Electric	[REDACTED]	8,650	8,650 18
NONE	0	0	0 19
Total (Acct. 426):	0	20,828	20,828
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(13,079)	20,828	7,749
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	99,385	[REDACTED]	99,385 20
Total (Acct. 427):	99,385	0	99,385
Amortization of Debt Discount and Expense (428):			
AMORTIZATION OF DEBT DISCOUNT	2,379	[REDACTED]	2,379 21
Total (Acct. 428):	2,379	0	2,379
Amortization of Premium on Debt--Cr. (429):			
NONE	0	[REDACTED]	0 22
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0	[REDACTED]	0 23
Total (Acct. 430):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	0		0 24
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 25
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	101,764	0	101,764
NET INCOME:	128,580	2,822	131,402
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	3,882,210	686,753	4,568,963 26
Total (Acct. 216):	3,882,210	686,753	4,568,963
Balance Transferred from Income (433):			
Derived	128,580	2,822	131,402 27
Total (Acct. 433):	128,580	2,822	131,402
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 28
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
PRIOR YEAR AUDIT ENTRIES AFTER PSC REPORT	22,265	0	22,265 29
Total (Acct. 435)--Debit:	22,265	0	22,265
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):	3,988,525	689,575	4,678,100

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

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	583,242	6,455,803	0	0	7,039,045	1
Less: interdepartmental sales	0	18,516	0	0	18,516	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	705	4,433			5,138	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	582,537	6,432,854	0	0	7,015,391	

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	152,814		152,814	1
Electric operating expenses	324,946		324,946	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	262		262	8
Electric utility plant accounts	9,245		9,245	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	487,267	0	487,267	

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	3.6	1
Electric	7	2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	10,788,644	10,675,823	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	4,911,751	4,539,024	2
Net Utility Plant	5,876,893	6,136,799	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	1,282,063	1,145,125	5
Other Investments (124)	2,612	11,334	6
Special Funds (125)	213,873	253,713	7
Total Other Property and Investments	1,498,548	1,410,172	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	367,010	143,566	8
Temporary Cash Investments (132)	0		9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	793,144	703,945	11
Other Accounts Receivable (143)	87,100	110,380	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	65,920	125,527	14
Materials and Supplies (150)	204,335	205,051	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	0		17
Total Current and Accrued Assets	1,517,509	1,288,469	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	29,108	31,487	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	29,108	31,487	
Total Assets and Other Debits	8,922,058	8,866,927	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,150,796	1,140,174	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	4,678,100	4,568,963	23
Total Proprietary Capital	5,828,896	5,709,137	
LONG-TERM DEBT			
Bonds (221)	1,910,000	2,034,361	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	1,910,000	2,034,361	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	496,288	469,720	28
Payables to Municipality (233)	143,416	124,889	29
Customer Deposits (235)	160	160	30
Taxes Accrued (236)	185,518	192,355	31
Interest Accrued (237)	15,758	16,659	32
Other Current and Accrued Liabilities (238)	50,539	10,763	33
Total Current and Accrued Liabilities	891,679	814,546	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	291,483	308,883	36
Total Deferred Credits	291,483	308,883	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	8,922,058	8,866,927	

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	4,386,227	0	0	6,289,596	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)	3,667,076	0	0	6,130,944	2
Utility Plant in Service - Contributed Plant (101.2)	751,780	0	0	238,844	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	4,418,856	0	0	6,369,788	
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)	1,062,041	0	0	3,536,061	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	198,263	0	0	115,386	13
Total Accumulated Provision	1,260,304	0	0	3,651,447	
Net Utility Plant	3,158,552	0	0	2,718,341	

**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)	957,829	3,286,674			4,244,503	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	103,342	253,353			356,695	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	3,540				3,540	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0	650			650	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	106,882	254,003	0	0	360,885	16
Debits during year						17
Book cost of plant retired	2,670	4,616			7,286	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	2,670	4,616	0	0	7,286	25
Balance end of year (110.1)	1,062,041	3,536,061	0	0	4,598,102	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)	187,785	106,736			294,521	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	12,178	8,650			20,828	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	12,178	8,650	0	0	20,828	16
Debits during year						17
Book cost of plant retired	1,700	0			1,700	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	1,700	0	0	0	1,700	25
Balance end of year (110.1)	198,263	115,386	0	0	313,649	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):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other			166,813		166,813	166,471	2
Total Electric Utility					166,813	166,471	

Account	Total End of Year	Amount Prior Year	
Electric utility total	166,813	166,471	1
Water utility	37,522	38,580	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	204,335	205,051	

**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)				
1994 WATER BOND	172	428	0	1
1998 ELECTRIC BONDS	1,311	428	16,709	2
1998 WATER BONDS	896	428	12,399	3
Total			29,108	
Unamortized premium on debt (251)				
NONE				4
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	1,140,174	1
Changes during year (explain):		
STREET LIGHTING FINANCED BY CITY TAX INCREMENTAL DISTRICT	10,622	2
Balance end of year	<u><u>1,150,796</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)	
1998 Water Bonds	09/01/1998	11/01/2019	4.95%	795,000	1
1998 Electric Bonds	09/01/1998	11/01/2019	4.95%	1,115,000	2
Total Bonds (Account 221):				1,910,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

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

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	192,355	1
Accruals:		
Charged water department expense	84,408	2
Charged electric department expense	143,227	3
Charged sewer department expense	1,583	4
Other (explain):		
NONE		5
Total Accruals and other credits	229,218	
Taxes paid during year:		
County, state and local taxes	192,355	6
Social Security taxes	35,139	7
PSC Remainder Assessment	6,760	8
Other (explain):		
Wisconsin Gross Receipts Tax	1,801	9
Total payments and other debits	236,055	
Balance end of year	185,518	

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
1994 WATER BONDS	117	921	1,038	0	2
1998 WATER BONDS	6,889	41,003	41,333	6,559	3
1998 ELECTRIC BONDS	9,653	57,461	57,915	9,199	4
Subtotal	16,659	99,385	100,286	15,758	
Advances from Municipality (223)					
NONE	0			0	5
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	6
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	7
Subtotal	0	0	0	0	
Total	16,659	99,385	100,286	15,758	

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):		
INVESTMENT IN BADGER POWER MARKETING	1,282,063	1
Total (Acct. 123):	1,282,063	
Other Investments (124):		
SPECIAL ASSESSMENTS	2,612	2
Total (Acct. 124):	2,612	
Special Funds (125):		
BOND REDEMPTION FUNDS	213,873	3
Total (Acct. 125):	213,873	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	61,592	5
Electric	731,552	6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	793,144	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	58,909	9
Merchandising, jobbing and contract work		10
Other (specify):		
POLE RENTAL AND OTHER CHARGES	28,191	11
Total (Acct. 143):	87,100	
Receivables from Municipality (145):		
DELINQUENT UTILITY CHARGES PLACED ON TAX ROLL	52,604	12
METER ALLOCATION CHARGES DUE FROM SEWER UTILITY	13,316	13
Total (Acct. 145):	65,920	
Prepayments (165):		
NONE		14
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE		16
Total (Acct. 183):	0	
Payables to Municipality (233):		
SEWER UTILITY BILLINGS DUE THE CITY	143,416	17
Total (Acct. 233):	143,416	
Other Deferred Credits (253):		
Regulatory Liability	235,421	18
PUBLIC BENEFITS	56,062	19
Total (Acct. 253):	291,483	

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)	3,649,911	6,096,373	0	0	9,746,284	1
Materials and Supplies	38,051	166,642	0	0	204,693	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation (110.1)	1,009,935	3,411,367	0	0	4,421,302	4
Customer Advances for Construction					0	5
Regulatory Liability	157,665	84,295	0	0	241,960	6
					0	7
Average Net Rate Base	2,520,362	2,767,353	0	0	5,287,715	
Net Operating Income	64,870	5,252	0	0	70,122	8
Net Operating Income as a percent of Average Net Rate Base	2.57%	0.19%	N/A	N/A	1.33%	

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	161,926	86,574	0	0	248,500	1
Add credits during year:					0	2
Deduct charges:						
Miscellaneous Amortization (425)	8,522	4,557	0	0	13,079	3
Other (specify):					0	4
Balance End of Year	153,404	82,017	0	0	235,421	

FINANCIAL SECTION FOOTNOTES

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

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$5,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Done

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	554,143	550,724	1
Total Sales of Water	554,143	550,724	
Other Operating Revenues			
Forfeited Discounts (470)	2,217	2,126	2
Miscellaneous Service Revenues (471)	1,906	3,780	3
Rents from Water Property (472)	21,600	15,561	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	3,376	3,189	6
Total Other Operating Revenues	29,099	24,656	
Total Operating Revenues	583,242	575,380	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	0	0	7
Pumping Expenses (620-625)	69,698	60,979	8
Water Treatment Expenses (630-635)	17,800	13,112	9
Transmission and Distribution Expenses (640-655)	70,132	67,576	10
Customer Accounts Expenses (901-904)	36,449	34,570	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	136,543	118,692	13
Total Operation and Maintenance Expenses	330,622	294,929	
Other Operating Expenses			
Depreciation Expense (403)	103,342	86,084	14
Amortization Expense (404-407)		0	15
Taxes (408)	84,408	87,180	16
Total Other Operating Expenses	187,750	173,264	
Total Operating Expenses	518,372	468,193	
NET OPERATING INCOME	64,870	107,187	

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	1,697	79,763	246,845	4
Commercial	224	36,259	78,735	5
Industrial	19	10,015	25,001	6
Total Metered Sales to General Customers (461)	1,940	126,037	350,581	
Private Fire Protection Service (462)	14		12,797	7
Public Fire Protection Service (463)	1		168,499	8
Other Sales to Public Authorities (464)	24	13,264	22,266	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,979	139,301	554,143	

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)	168,499	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)	168,499	
Forfeited Discounts (470):		
Customer late payment charges	2,217	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	2,217	
Miscellaneous Service Revenues (471):		
TURN ON CHARGES AND OTHER FEES	1,906	7
Total Miscellaneous Service Revenues (471)	1,906	
Rents from Water Property (472):		
WATER TOWER RENTAL	21,600	8
Total Rents from Water Property (472)	21,600	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	3,376	10
Other (specify):		
NONE	0	11
Total Other Water Revenues (474)	3,376	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)		0	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)		0	3
Maintenance of Water Source Plant (605)		0	4
Total Source of Supply Expenses	0	0	
PUMPING EXPENSES			
Operation Labor (620)	31,421	31,295	5
Fuel for Power Production (621)	0	0	6
Fuel or Power Purchased for Pumping (622)	18,516	20,666	7
Operation Supplies and Expenses (623)	1,033	530	8
Maintenance of Pumping Plant (625)	18,728	8,488	9
Total Pumping Expenses	69,698	60,979	
WATER TREATMENT EXPENSES			
Operation Labor (630)	0	0	10
Chemicals (631)	17,800	13,112	11
Operation Supplies and Expenses (632)	0	0	12
Maintenance of Water Treatment Plant (635)	0	0	13
Total Water Treatment Expenses	17,800	13,112	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	3,791	2,470	14
Operation Supplies and Expenses (641)	0	0	15
Maintenance of Distribution Reservoirs and Standpipes (650)	1,475	1,138	16
Maintenance of Mains (651)	22,581	11,278	17
Maintenance of Services (652)	25,267	28,304	18
Maintenance of Meters (653)	4,818	3,645	19
Maintenance of Hydrants (654)	12,200	20,741	20
Maintenance of Other Plant (655)	0	0	21
Total Transmission and Distribution Expenses	70,132	67,576	

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)	10,227	7,230	22
Accounting and Collecting Labor (902)	21,358	22,657	23
Supplies and Expenses (903)	4,159	4,398	24
Uncollectible Accounts (904)	705	285	25
Total Customer Accounts Expenses	36,449	34,570	
SALES EXPENSES			
Sales Expenses (910)	0	0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	27,335	26,757	27
Office Supplies and Expenses (921)	13,659	14,535	28
Administrative Expenses Transferred--Credit (922)	0	0	29
Outside Services Employed (923)	20,264	15,027	30
Property Insurance (924)	3,052	4,235	31
Injuries and Damages (925)	31,857	20,200	32
Employee Pensions and Benefits (926)	16,768	15,151	33
Regulatory Commission Expenses (928)	0	0	34
Miscellaneous General Expenses (930)	15,140	12,695	35
Transportation Expenses (933)	7,876	4,590	36
Maintenance of General Plant (935)	592	5,502	37
Total Administrative and General Expenses	136,543	118,692	
Total Operation and Maintenance Expenses	330,622	294,929	

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		75,122	78,011	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,583	1,621	2
Net property tax equivalent		73,539	76,390	
Social Security		10,256	10,109	3
PSC Remainder Assessment		613	681	4
Other (specify): NONE			0	5
Total tax expense		84,408	87,180	

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			Waupaca				1
SUMMARY OF TAX RATES							
State tax rate	mills		0.213445				2
County tax rate	mills		5.483631				3
Local tax rate	mills		8.087996				4
School tax rate	mills		10.864001				5
Voc. school tax rate	mills		1.657926				6
Other tax rate - Local	mills		0.180750				7
Other tax rate - Non-Local	mills		0.000000				8
Total tax rate	mills		26.487749				9
Less: state credit	mills		1.550000				10
Net tax rate	mills		24.937749				11
PROPERTY TAX EQUIVALENT CALCULATION							
Local Tax Rate	mills		8.087996				12
Combined School Tax Rate	mills		12.521927				13
Other Tax Rate - Local	mills		0.180750				14
Total Local & School Tax	mills		20.790673				15
Total Tax Rate	mills		26.487749				16
Ratio of Local and School Tax to Total	dec.		0.784917				17
Total tax net of state credit	mills		24.937749				18
Net Local and School Tax Rate	mills		19.574052				19
Utility Plant, Jan. 1	\$	4,386,227	4,386,227				20
Materials & Supplies	\$	38,580	38,580				21
Subtotal	\$	4,424,807	4,424,807				22
Less: Plant Outside Limits	\$	57,195	57,195				23
Taxable Assets	\$	4,367,612	4,367,612				24
Assessment Ratio	dec.		0.878698				25
Assessed Value	\$	3,837,812	3,837,812				26
Net Local & School Rate	mills		19.574052				27
Tax Equiv. Computed for Current Year	\$	75,122	75,122				28
Tax Equivalent per 1994 PSC Report	\$	73,151					29
Any lower tax equivalent as authorized by municipality (see note 6)	\$						30
Tax equiv. for current year (see note 6)	\$	75,122					31

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)	7,624		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)	190,071		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	197,695	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	162,145		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	165,859		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	15,379		20
Total Pumping Plant	343,383	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	15,746		23
Total Water Treatment Plant	15,746	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)			7,624	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)			190,071	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	197,695	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			162,145	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			165,859	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			15,379	20
Total Pumping Plant	0	0	343,383	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			15,746	23
Total Water Treatment Plant	0	0	15,746	

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)	6,890		24
Structures and Improvements (341)	32,469		25
Distribution Reservoirs and Standpipes (342)	579,905		26
Transmission and Distribution Mains (343)	1,411,219		27
Fire Mains (344)	0		28
Services (345)	273,174	6,521	29
Meters (346)	184,021	8,503	30
Hydrants (348)	172,704	11,002	31
Other Transmission and Distribution Plant (349)	21,184		32
Total Transmission and Distribution Plant	2,681,566	26,026	
GENERAL PLANT			
Land and Land Rights (389)	2,315		33
Structures and Improvements (390)	144,306		34
Office Furniture and Equipment (391)	45,534		35
Computer Equipment (391.1)	36,337	7,975	36
Transportation Equipment (392)	44,645		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	33,702		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	70,279		41
Communication Equipment (397)	17,239	2,998	42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	394,357	10,973	
Total utility plant in service directly assignable	3,632,747	36,999	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	3,632,747	36,999	

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)			6,890 24
Structures and Improvements (341)			32,469 25
Distribution Reservoirs and Standpipes (342)			579,905 26
Transmission and Distribution Mains (343)			1,411,219 27
Fire Mains (344)			0 28
Services (345)	250		279,445 29
Meters (346)	1,820		190,704 30
Hydrants (348)	600		183,106 31
Other Transmission and Distribution Plant (349)			21,184 32
Total Transmission and Distribution Plant	2,670	0	2,704,922
GENERAL PLANT			
Land and Land Rights (389)			2,315 33
Structures and Improvements (390)			144,306 34
Office Furniture and Equipment (391)			45,534 35
Computer Equipment (391.1)			44,312 36
Transportation Equipment (392)			44,645 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			33,702 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			70,279 41
Communication Equipment (397)			20,237 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	405,330
Total utility plant in service directly assignable	2,670	0	3,667,076
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	2,670	0	3,667,076

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)	574,123		27
Fire Mains (344)	0		28
Services (345)	112,588		29
Meters (346)	0		30
Hydrants (348)	66,769		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	753,480	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	753,480	0	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	753,480	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)			574,123 27
Fire Mains (344)			0 28
Services (345)	500		112,088 29
Meters (346)			0 30
Hydrants (348)	1,200		65,569 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	1,700	0	751,780
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	1,700	0	751,780
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	1,700	0	751,780

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Sources of Water Supply					
Month	Purchased Water Gallons (000's)	Surface Water Gallons (000's)	Ground Water Gallons (000's)	Total Gallons All Methods (000's)	
(a)	(b)	(c)	(d)	(e)	
January			14,981	14,981	1
February			12,579	12,579	2
March			13,501	13,501	3
April			12,199	12,199	4
May			13,370	13,370	5
June			14,268	14,268	6
July			17,579	17,579	7
August			15,054	15,054	8
September			11,664	11,664	9
October			12,175	12,175	10
November			11,282	11,282	11
December			11,752	11,752	12
Total annual pumpage	0	0	160,404	160,404	
Less: Water sold				139,301	13
Volume pumped but not sold				21,103	14
Volume sold as a percent of volume pumped				87%	15
Volume used for water production, water quality and system maintenance				5,988	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales				160	18
Total volume not sold but accounted for				6,148	19
Volume pumped but unaccounted for				14,955	20
Percent of water lost				9%	21
If more than 25%, indicate causes:					22
If more than 25%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				734	24
Date of maximum: 8/8/2005					25
Cause of maximum:					26
Hot & Humid					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				154	27
Date of minimum: 4/3/2005					28
Total KWH used for pumping for the year				270,980	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
70 W 1ST STREET	Well 1	86	12	37,934	Yes	1
E9073 W 1ST STREET	Well 2	134	12	121,076	Yes	2
WEST 1ST STREET	Well 3	142	12	79,019	Yes	3
55 WAUPACA STREET	Well 4	48	26	73,021	Yes	4
225 PINE STREET	Well 6	184	12	100,594	Yes	5
128 PERSHING STREET	Well 7	63	16	28,063	Yes	6

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	WELL 1	WELL 2	WELL 3	1
Location	70 W 1ST STREET	E 9073 W 1ST STREET	WEST 1ST STREET	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	AMERICAN TURBINE 10-L-20	GOULDS 12RJHO	GOULDS 8DHH-0 SEMI OPEN	5
Year Installed	1997	1997	1997	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	250	1,200	500	8
Pump Motor or Standby Engine Mfr	U S MOTOR	U S MOTOR	U S MOTOR	9 10
Year Installed	1997	1997	1925	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	25	100	50	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL 4	WELL 6	WELL 7	14
Location	55 WAUPACA STREET	225 PINE STREET	128 PERSHING STREET	15
Purpose	P	P	P	16
Destination	D	D	D	17
Pump Manufacturer	SIMMONS SL95	SIMMONS SL9 SEMI OPEN	FAIRBANKS MORSE	18
Year Installed	1997	1997	1997	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	400	450	265	21
Pump Motor or Standby Engine Mfr	U S MOTOR	U S MOTOR	U S MOTOR	22 23
Year Installed	2004	2005	1925	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	30	40	30	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	CTY HYW I TOWER	HARRIET STREET TOWER	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	3
Year constructed	1997	1937	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	157	110	6
Total capacity in gallons (actual)	400,000	250,000	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.)	0.0000	0.0000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	13
Is water fluoridated (yes, no)?	N	N	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	3.000	122	0	0	0	122	1
M	D	4.000	7,656	0	0	0	7,656	2
P	D	4.000	358	0	0	0	358	3
M	D	6.000	103,311	0	0	0	103,311	4
P	D	6.000	4,689	0	0	0	4,689	5
M	D	8.000	19,269	0	0	0	19,269	6
P	D	8.000	5,159	0	0	0	5,159	7
M	D	10.000	12,494	0	0	0	12,494	8
P	D	10.000	7,067	0	0	0	7,067	9
M	D	12.000	1,991	0	0	0	1,991	10
P	D	12.000	1,874	0	0	0	1,874	11
A	T	14.000	13,487	0	0	0	13,487	12
M	T	14.000	12,675	0	0	0	12,675	13
P	D	14.000	1,964	0	0	0	1,964	14
Total Within Municipality			192,116	0	0	0	192,116	
Total Utility			192,116	0	0	0	192,116	

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)	
P	0.625	545	0	0	0	545		1
M	0.750	1,362	0	9	0	1,353	234	2
P	0.750	34	0	0	0	34	34	3
L	1.000	1	0	0	0	1		4
M	1.000	169	0	0	0	169	45	5
P	1.000	99	9	0	0	108	22	6
M	1.250	18	0	0	0	18		7
L	1.250	2	0	0	0	2		8
M	1.500	16	0	0	0	16	1	9
P	1.500	6	0	0	0	6	2	10
P	2.000	29	0	0	0	29	26	11
M	2.000	49	0	0	0	49	1	12
M	3.000	2	0	0	0	2		13
M	4.000	31	0	0	0	31	1	14
M	6.000	8	0	0	0	8		15
P	8.000	1	0	0	0	1		16
Total Utility		2,372	9	9	0	2,372	366	

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	1,949	12	4	(1)	1,956	30	1
0.750	47	0	0	(1)	46	3	2
1.000	55	0	2	1	54	4	3
1.250	1	0	0	0	1	1	4
1.500	36	0	1	1	36	5	5
2.000	15	0	1	0	14	6	6
3.000	12	0	0	0	12	6	7
4.000	6	0	0	0	6	4	8
6.000	5	1	2	0	4	4	9
Total:	2,126	13	10	0	2,129	63	

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	1,676	150	8	4	1	117	1,956	1
0.750	18	17	2	1	0	8	46	2
1.000	0	34	7	7	0	6	54	3
1.250	0	0	1	0	0	0	1	4
1.500	0	24	3	5	1	3	36	5
2.000	0	7	3	2	0	2	14	6
3.000	0	5	1	2	0	4	12	7
4.000	0	0	1	2	2	1	6	8
6.000	0	0	0	0	4	0	4	9
Total:	1,694	237	26	23	8	141	2,129	

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	273	3	3		273	2
Total Fire Hydrants	273	3	3	0	273	
Flushing Hydrants						
	14				14	3
Total Flushing Hydrants	14	0	0	0	14	

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:	273
Number of distribution system valves end of year:	809
Number of distribution valves operated during year:	425

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.

Account 625 - Additional labor and expenses related to well no. 1 repairs.

Account 651 - Additional main breaks were experienced in 2005.

Account 654 - Hydrant painting costs incurred in 2005 were less than 2004.

Account 925 - Additional insurance costs incurred in 2005.

Property Tax Equivalent (Water) (Page W-07)

If Other Tax Rate - Local and/or Other Tax Rate - Non-Local are greater than zero, please explain.

Other Taxes - Local represents taxes for Pigeon Lake Special District.

Meters (Page W-19)

Explain all reported adjustments.

Reclassifications between categories

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

The utility complies with Wisconsin Administrative Code and replaces meters every 10 years.

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

Yes

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Electricity			
Sales of Electricity (440-448)	6,403,794	5,746,847	1
Total Sales of Electricity	6,403,794	5,746,847	
Other Operating Revenues			
Forfeited Discounts (450)	17,388	13,551	2
Miscellaneous Service Revenues (451)	32	2,145	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	24,840	22,853	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	9,749	5,349	7
Amortization of Construction Grants (457)	0	0	8
Total Other Operating Revenues	52,009	43,898	
Total Operating Revenues	6,455,803	5,790,745	
Operation and Maintenance Expenses			
Power Production Expenses (500-546)	5,470,059	4,886,213	9
Transmission Expenses (550-553)	0	0	10
Distribution Expenses (560-576)	197,635	206,681	11
Customer Accounts Expenses (901-904)	67,873	53,916	12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-935)	318,404	289,566	14
Total Operation and Maintenance Expenses	6,053,971	5,436,376	
Other Expenses			
Depreciation Expense (403)	253,353	248,419	15
Amortization Expense (404-407)		0	16
Taxes (408)	143,227	145,486	17
Total Other Expenses	396,580	393,905	
Total Operating Expenses	6,450,551	5,830,281	
NET OPERATING INCOME	5,252	(39,536)	

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	17,388	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	17,388	
Miscellaneous Service Revenues (451):		
OTHER	32	3
Total Miscellaneous Service Revenues (451)	32	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
POLE RENTAL	24,840	5
Total Rent from Electric Property (454)	24,840	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
TRENCHING, RECONNECTION FEES AND OTHER REVENUES	9,749	7
Total Other Electric Revenues (456)	9,749	
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)	5,470,059	4,886,213	15
Other Expenses (546)	0	0	16
Total Other Power Supply Expenses	5,470,059	4,886,213	
Total Power Production Expenses	5,470,059	4,886,213	
TRANSMISSION EXPENSES			
Operation Supervision and Labor (550)	0	0	17
Operation Supplies and Expenses (551)	0	0	18

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
TRANSMISSION EXPENSES			
Maintenance of Transmission Plant (553)	0	0	19
Total Transmission Expenses	0	0	
DISTRIBUTION EXPENSES			
Operation Supervision Expenses (560)	0	0	20
Line and Station Labor (561)	8,509	5,378	21
Line and Station Supplies and Expenses (562)	9,859	6,369	22
Street Lighting and Signal System Expenses (565)	10,159	11,207	23
Meter Expenses (566)	11,954	16,164	24
Customer Installations Expenses (567)	2,960	3,198	25
Miscellaneous Distribution Expenses (569)	4,121	11,811	26
Maintenance of Structures and Equipment (571)	11,276	6,385	27
Maintenance of Lines (572)	114,451	109,858	28
Maintenance of Line Transformers (573)	21,253	29,329	29
Maintenance of Street Lighting and Signal Systems (574)	0	0	30
Maintenance of Meters (575)	3,093	6,982	31
Maintenance of Miscellaneous Distribution Plant (576)	0	0	32
Total Distribution Expenses	197,635	206,681	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	23,346	17,173	33
Accounting and Collecting Labor (902)	31,985	28,648	34
Supplies and Expenses (903)	8,109	6,948	35
Uncollectible Accounts (904)	4,433	1,147	36
Total Customer Accounts Expenses	67,873	53,916	
SALES EXPENSES			
Sales Expenses (910)	0	0	37
Total Sales Expenses	0	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	66,099	58,864	38
Office Supplies and Expenses (921)	20,902	19,359	39
Administrative Expenses Transferred -- Credit (922)	0	0	40
Outside Services Employed (923)	46,720	45,206	41
Property Insurance (924)	4,578	6,352	42
Injuries and Damages (925)	73,297	62,396	43
Employee Pensions and Benefits (926)	40,501	39,320	44
Regulatory Commission Expenses (928)	0	1,155	45
Miscellaneous General Expenses (930)	44,923	40,048	46
Transportation Expenses (933)	20,273	15,406	47
Maintenance of General Plant (935)	1,111	1,460	48
Total Administrative and General Expenses	318,404	289,566	
 Total Operation and Maintenance Expenses	 6,053,971	 5,436,376	

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		110,396	114,344	1
Social Security		24,883	24,931	2
Wisconsin Gross Receipts Tax		1,801	337	3
PSC Remainder Assessment		6,147	5,780	4
Other (specify): WISCONSIN RRC PROGRAM		0	94	5
Total tax expense		143,227	145,486	

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			Waupaca				1
SUMMARY OF TAX RATES							
State tax rate	mills		0.213445				2
County tax rate	mills		5.483631				3
Local tax rate	mills		8.087996				4
School tax rate	mills		10.864001				5
Voc. school tax rate	mills		1.657926				6
Other tax rate - Local	mills		0.180750				7
Other tax rate - Non-Local	mills		0.000000				8
Total tax rate	mills		26.487749				9
Less: state credit	mills		1.550000				10
Net tax rate	mills		24.937749				11
PROPERTY TAX EQUIVALENT CALCULATION							
Local Tax Rate	mills		8.087996				12
Combined School Tax Rate	mills		12.521927				13
Other Tax Rate - Local	mills		0.180750				14
Total Local & School Tax	mills		20.790673				15
Total Tax Rate	mills		26.487749				16
Ratio of Local and School Tax to Total	dec.		0.784917				17
Total tax net of state credit	mills		24.937749				18
Net Local and School Tax Rate	mills		19.574052				19
Utility Plant, Jan. 1	\$	6,289,596	6,289,596				20
Materials & Supplies	\$	166,471	166,471				21
Subtotal	\$	6,456,067	6,456,067				22
Less: Plant Outside Limits	\$	37,560	37,560				23
Taxable Assets	\$	6,418,507	6,418,507				24
Assessment Ratio	dec.		0.878698				25
Assessed Value	\$	5,639,929	5,639,929				26
Net Local & School Rate	mills		19.574052				27
Tax Equiv. Computed for Current Year	\$	110,396	110,396				28
Tax Equivalent per 1994 PSC Report	\$	87,272					29
Any lower tax equivalent as authorized by municipality (see note 5)	\$						30
Tax equiv. for current year (see note 5)	\$	110,396					31

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

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

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

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

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Land and Land Rights (350)	0		25
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	1,706		34
Structures and Improvements (361)	0		35
Station Equipment (362)	2,278,623		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	915,963		38
Overhead Conductors and Devices (365)	676,505	24,136	39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	304,195	2,497	41
Line Transformers (368)	528,846	18,467	42
Services (369)	272,582	164	43
Meters (370)	176,843	2,511	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	157,798	10,622	47
Total Distribution Plant	5,313,061	58,397	
GENERAL PLANT			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	194,546		49
Office Furniture and Equipment (391)	44,406		50
Computer Equipment (391.1)	51,420	9,303	51
Transportation Equipment (392)	341,381		52
Stores Equipment (393)	1,586		53
Tools, Shop and Garage Equipment (394)	59,249	1,561	54

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			1,706 34
Structures and Improvements (361)			0 35
Station Equipment (362)			2,278,623 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			915,963 38
Overhead Conductors and Devices (365)	3,002		697,639 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)	186		306,506 41
Line Transformers (368)	17		547,296 42
Services (369)	11		272,735 43
Meters (370)	1,400		177,954 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			168,420 47
Total Distribution Plant	4,616	0	5,366,842
GENERAL PLANT			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			194,546 49
Office Furniture and Equipment (391)			44,406 50
Computer Equipment (391.1)			60,723 51
Transportation Equipment (392)			341,381 52
Stores Equipment (393)			1,586 53
Tools, Shop and Garage Equipment (394)			60,810 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)	21,122		55
Power Operated Equipment (396)	27,215		56
Communication Equipment (397)	7,816	4,497	57
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
Total General Plant	748,741	15,361	
Total utility plant in service directly assignable	6,061,802	73,758	
Common Utility Plant Allocated to Electric Department	0		60
Total utility plant in service	6,061,802	73,758	

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)			21,122 55
Power Operated Equipment (396)			27,215 56
Communication Equipment (397)			12,313 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	764,102
Total utility plant in service directly assignable	4,616	0	6,130,944
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	4,616	0	6,130,944

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)	77,096		38
Overhead Conductors and Devices (365)	56,355	1,759	39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	48,083	2,712	41
Line Transformers (368)	0		42
Services (369)	46,260	6,579	43
Meters (370)	0		44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	0		47
Total Distribution Plant	227,794	11,050	
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)			77,096 38
Overhead Conductors and Devices (365)			58,114 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			50,795 41
Line Transformers (368)			0 42
Services (369)			52,839 43
Meters (370)			0 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			0 47
Total Distribution Plant	0	0	238,844
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	227,794	11,050	
 Common Utility Plant Allocated to Electric Department	 0		 60
 Total utility plant in service	 227,794	 11,050	

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	238,844
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	0	0	238,844

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)	34				34	1
7.2/12.5 kV (12kV)					0	2
14.4/24.9 kV (25kV)					0	3
Other:						
NONE					0	4
Underground Lines						
2.4/4.16 kV (4kV)					0	5
7.2/12.5 kV (12kV)					0	6
14.4/24.9 kV (25kV)					0	7
Other:						
NONE					0	8
Primary Distribution System Voltage(s) -- Rural						
Pole Lines						
2.4/4.16 kV (4kV)	24				24	9
7.2/12.5 kV (12kV)					0	10
14.4/24.9 kV (25kV)					0	11
Other:						
NONE					0	12
Underground Lines						
2.4/4.16 kV (4kV)					0	13
7.2/12.5 kV (12kV)					0	14
14.4/24.9 kV (25kV)					0	15
Other:						
NONE					0	16
Transmission System						
Pole Lines						
34.5 kV	3				3	17
69 kV					0	18
115 kV					0	19
138 kV					0	20
Other:						
NONE					0	21
Underground Lines						
34.5 kV					0	22
69 kV					0	23
115 kV					0	24
138 kV					0	25
Other:						
NONE					0	26

RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)
Customers added on rural lines during year:	1
Farm Customers	2
Nonfarm Customers	3
Total	0 4
Customers on rural lines at end of year:	5
Rural Customers (served at rural rates):	6
Farm	7
Nonfarm	8
Total	0 9
Customers served at other than rural rates:	10
Farm	11
Nonfarm	12
Total	0 13
Total customers on rural lines at end of year	0 14

MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	17,263	Friday	01/28/2005	11:00	9,047	1
February	02	16,629	Monday	02/28/2005	09:00	8,111	2
March	03	17,061	Wednesday	03/02/2005	09:00	8,451	3
April	04	16,388	Tuesday	04/19/2005	13:00	8,015	4
May	05	16,626	Tuesday	05/31/2005	11:00	7,925	5
June	06	19,025	Monday	06/13/2005	14:00	8,642	6
July	07	18,084	Wednesday	07/13/2005	14:00	8,578	7
August	08	19,813	Tuesday	08/09/2005	14:00	9,115	8
September	09	15,176	Tuesday	09/13/2005	08:00	8,110	9
October	10	16,993	Tuesday	10/04/2005	11:00	7,894	10
November	11	15,949	Thursday	11/03/2005	11:00	7,671	11
December	12	17,411	Tuesday	12/13/2005	10:00	7,930	12
Total		206,418				99,489	

System Name Clintonville Utility

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

Type of Reading	Supplier
60 minutes integrated	BADGER POWER MARKETING AUTHORITY OF W

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	99,489	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	99,489	17
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	97,066	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility	63	20
Common (office, shops, garages, etc. serving 2 or more util. depts.)		21
Total Used by Company	63	22
Total Sold and Used	97,129	23
Energy Losses:		
Transmission Losses (if applicable)		24
Distribution Losses	2,360	25
Total Energy Losses	2,360	26
Loss Percentage (% Total Energy Losses of Total Source of Energy)	2.3721%	27
Total Disposition of Energy	99,489	28

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)
Residential Sales				
RESIDENTIAL SERVICE	RG-1	2,270	18,616	1
RESIDENTIAL SERVICE - OPTIONAL TIME OF DAY	RG-2	2	21	2
Total Sales for Residential Sales		2,272	18,637	
Commercial & Industrial				
SMALL POWER SERVICE	CP-1	15	7,960	3
LARGE POWER TIME OF DAY SERVICE	CP-2	9	16,474	4
LARGE POWER TIME OF DAY W/COINCIDENT DEMAND	CP-4	1	39,920	5
GENERAL SERVICE	GS-1	367	5,165	6
LARGE GENERAL SERVICE	GS-3	40	8,050	7
Total Sales for Commercial & Industrial		432	77,569	
Public Street & Highway Lighting				
STREET AND AREA LIGHTING SERVICE	MS-1	1	860	8
Total Sales for Public Street & Highway Lighting		1	860	
Sales for Resale				
NONE				9
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		2,705	97,066	

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)	
		1,348,683	158,631	1,507,314	1
		1,063	152	1,215	2
0	0	1,349,746	158,783	1,508,529	
		476,945	57,310	534,255	3
42,820	47,846	913,542	121,155	1,034,697	4
90,962	105,214	1,972,580	287,424	2,260,004	5
		369,237	37,395	406,632	6
		522,858	56,519	579,377	7
133,782	153,060	4,255,162	559,803	4,814,965	
		74,010	6,290	80,300	8
0	0	74,010	6,290	80,300	
				0	9
0	0	0	0	0	
133,782	153,060	5,678,918	724,876	6,403,794	

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	Badger Power				1
Point of Delivery	Clintonville				2
Type of Power Purchased (firm, dump, etc.)	firm				3
Voltage at Which Delivered	34.5				4
Point of Metering	Clintonville				5
Total of 12 Monthly Maximum Demands -- kW	206,417				6
Average load factor	66.0247%				7
Total Cost of Purchased Power	5,369,120				8
Average cost per kWh	0.0540				9
On-Peak Hours (if applicable)	0800-2000				10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	3,702	5,345			12
February	3,450	4,661			13
March	3,801	4,650			14
April	3,452	4,563			15
May	3,379	4,546			16
June	3,974	4,668			17
July	3,565	5,013			18
August	4,190	4,925			19
September	3,607	4,503			20
October	3,470	4,424			21
November	3,457	4,214			22
December	3,555	4,375			23
Total kWh (000)	43,602	55,887			24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

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

PRODUCTION STATISTICS

Particulars
(a)

Plant
(b)

Plant
(c)

Plant
(d)

Plant
(e)

NONE

STEAM PRODUCTION PLANTS

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

Boilers

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

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

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

STEAM PRODUCTION PLANTS (cont.)

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

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

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 by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
			kW (k)	kVA (l)		
		0	0	0	0	0
Total		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

1

HYDRAULIC GENERATING PLANTS

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

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

NONE

HYDRAULIC GENERATING PLANTS (cont.)

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

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

SUBSTATION EQUIPMENT

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

Particulars (a)	Utility Designation					(f)
	(b)	(c)	(d)	(e)		
Name of Substation	Downtown	E-Madison	Industrial			1
Voltage--High Side	34,500	34,500	34,500			2
Voltage--Low Side	4,160	4,160	4,160			3
Num. Main Transformers in Operation	2	1	2			4
Total Capacity of Transformers in kVA	15,000	7,500	17,500			5
Number of Spare Transformers on Hand						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						14
Voltage--High Side						15
Voltage--Low Side						16
Num. of Main Transformers in Operation						17
Total Capacity of Transformers in kVA						18
Number of Spare Transformers on Hand						19
15-Minute Maximum Demand in kW						20
Dt and Hr of Such Maximum Demand						21
						22
Kwh Output						23

SUBSTATION EQUIPMENT (continued)

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

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	2,903	819	47,832	1
Acquired during year	2	18	3,978	2
Total	2,905	837	51,810	3
Retired during year	41			4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	2,864	837	51,810	6
Number end of year accounted for as follows:				7
In customers' use	2,764	749	44,254	8
In utility's use	12	13	112	9
				10
Locked meters on customers' premises	16			11
In stock	72	75	7,444	12
Total end of year	2,864	837	51,810	13

STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Incandescent	500	1	1,000	1
Sodium Vapor	150	378	468,000	2
Sodium Vapor	250	148	182,000	3
Total		527	651,000	
Ornamental				
Sodium Vapor	150	171	211,000	4
Total		171	211,000	
Other				
Other	320	4	4,000	5
Total		4	4,000	

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.

account 925 - Additional insurance costs incurred in 2005.

Property Tax Equivalent (Electric) (Page E-05)

If Other Tax Rate - Local and/or Other Tax Rate - Non-Local are greater than zero, please explain.

Other Taxes - Local represents taxes for Pigeon Lake Special District.

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

If Plant in Service Retirements, Account 368, are greater than zero AND Line Transformers Retired during year on the Electric Meters & Line Transformers schedule are zero, please explain.

The utility did not retire a transformer in 2005. The retirement of \$17 was for replacement of a component.
