



3014 (02-02-05)

ANNUAL REPORT

OF

Name: CORNELL MUNICIPAL WATER AND ELECTRIC UTILITY

Principal Office: 222 MAIN STREET
P.O. BOX 796
CORNELL, WI 54732-0796

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: CORNELL MUNICIPAL WATER AND ELECTRIC UTILITY

Utility Address: 222 MAIN STREET

P.O. BOX 796

CORNELL, WI 54732-0796

When was utility organized? 12/31/1931

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR DAVID DEJONGH

Title: ADMINISTRATOR/CLERK/TREASURER

Office Address:

222 MAIN STREET

P.O. BOX 796

CORNELL, WI 54732-0796

Telephone: (715) 239 - 3710

Fax Number: (715) 239 - 3721

E-mail Address: cornellcityoffice@centurytel.net

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

Name: REBEKAH DENZINE

Title: SENIOR ACCOUNTANT

Office Address: WIPFLI LLP

3703 OAKWOOD HILLS PARKWAY

P.O. BOX 690

EAU CLAIRE, WI 54702-0690

Telephone: (715) 858 - 6914

Fax Number: (715) 832 - 2345

E-mail Address: rdenzine@wipfli.com

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

Name: RUSTY SAMMON

Title: CHAIRMAN

Office Address:

222 MAIN STREET

P.O. BOX 796

CORNELL, WI 54732-0796

Telephone: (715) 239 - 3710

Fax Number: (715) 239 - 3721

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:

Title:

Office Address: WIPFLI LLP
3703 OAKWOOD HILLS PARKWAY
P.O. BOX 690
EAU CLAIRE, WI 54702-0690

Telephone: (715) 858 - 6914

Fax Number: (715) 832 - 2345

E-mail Address: rdenzine@wipfli.com

Date of most recent audit report: 3/10/2006

Period covered by most recent audit: JANUARY 1, 2005 TO DECEMBER 31, 2005

Names and titles of utility management including manager or superintendent:

Name: MR JOHN WESTABY

Title: SUPERINTENDENT

Office Address:
300 PARK ROAD
P.O. BOX 796
CORNELL, WI 54732-0796

Telephone: (715) 239 - 3717

Fax Number: (715) 239 - 3714

E-mail Address:

Name of utility commission/committee: Cornell Utility Commission

Names of members of utility commission/committee:

- MR JACK GEIST
- MR ED LARSON
- MR RUSTY SAMMON, CHAIRMAN
- MR ED WECK

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)	1,130,201	1,003,523	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	914,512	795,108	2
Depreciation Expense (403)	51,006	49,788	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	74,727	76,428	5
Total Operating Expenses	1,040,245	921,324	
Net Operating Income	89,956	82,199	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	89,956	82,199	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	(316)	(279)	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	16	11	10
Miscellaneous Nonoperating Income (421)	11,103	12,937	11
Total Other Income	10,803	12,669	
Total Income	100,759	94,868	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(16,072)	(16,072)	12
Other Income Deductions (426)	24,214	23,888	13
Total Miscellaneous Income Deductions	8,142	7,816	
Income Before Interest Charges	92,617	87,052	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	18,988	19,766	14
Amortization of Debt Discount and Expense (428)	0	0	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	18,988	19,766	
Net Income	73,629	67,286	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,571,734	1,522,696	20
Balance Transferred from Income (433)	73,629	67,286	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	18,248	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)	1,645,363	1,571,734	

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	1,130,201	██████████	1,130,201	1
Total (Acct. 400):	1,130,201	0	1,130,201	
Operation and Maintenance Expense (401-402):				
Derived	914,512	██████████	914,512	2
Total (Acct. 401-402):	914,512	0	914,512	
Depreciation Expense (403):				
Derived	51,006	██████████	51,006	3
Total (Acct. 403):	51,006	0	51,006	
Amortization Expense (404-407):				
Derived	0	██████████	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	74,727	██████████	74,727	5
Total (Acct. 408):	74,727	0	74,727	
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:	89,956	0	89,956	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	(316)	██████████	(316)	8
Total (Acct. 415-416):	(316)	0	(316)	
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):			
CAPITAL CREDIT	16	0	16 11
Total (Acct. 419):	16	0	16
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	[REDACTED]	958	958 12
Contributed Plant - Electric	[REDACTED]	10,145	10,145 13
NONE	0	0	0 14
Total (Acct. 421):	0	11,103	11,103
TOTAL OTHER INCOME:	(300)	11,103	10,803
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(16,072)	[REDACTED]	(16,072) 15
NONE	0	0	0 16
Total (Acct. 425):	(16,072)	0	(16,072)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	18,061	18,061 17
Depreciation Expense on Contributed Plant - Electric	[REDACTED]	6,153	6,153 18
NONE	0	0	0 19
Total (Acct. 426):	0	24,214	24,214
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(16,072)	24,214	8,142
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	18,988	[REDACTED]	18,988 20
Total (Acct. 427):	18,988	0	18,988
Amortization of Debt Discount and Expense (428):			
NONE	0	[REDACTED]	0 21
Total (Acct. 428):	0	0	0
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:	18,988	0	18,988
NET INCOME:	86,740	(13,111)	73,629
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	703,929	867,805	1,571,734 26
Total (Acct. 216):	703,929	867,805	1,571,734
Balance Transferred from Income (433):			
Derived	86,740	(13,111)	73,629 27
Total (Acct. 433):	86,740	(13,111)	73,629
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 28
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 29
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215	0		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):	790,669	854,694	1,645,363

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	490	0	0	490	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0	0	0	0	0	2
Payroll	0	647	0	0	647	3
Materials	0	50	0	0	50	4
Taxes	0	46	0	0	46	5
Other (list by major classes):						
BENEFITS	0	63	0	0	63	6
Total costs and expenses	0	806	0	0	806	
Net income (or loss)	0	(316)	0	0	(316)	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	250,414	879,787	0	0	1,130,201	1
Less: interdepartmental sales	0	6,884	0	0	6,884	2
Less: interdepartmental rents	0	0	0	0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0	0	0	0	0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE	0	0	0	0	0	6
Revenues subject to Wisconsin Remainder Assessment	250,414	872,903	0	0	1,123,317	

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	48,002	0	48,002	1
Electric operating expenses	63,327	0	63,327	2
Gas operating expenses	0	0	0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	0	0	0	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	356	0	356	8
Electric utility plant accounts	10,954	0	10,954	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	0	0	0	13
Accum. prov. for depreciation of electric plant	0	0	0	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	0	0	0	18
All other accounts	0	0	0	19
Total Payroll	122,639	0	122,639	

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	1.5	1
Electric	2.5	2
Gas	0	3
Sewer	0	4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	3,493,689	3,457,628	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,575,536	1,505,401	2
Net Utility Plant	1,918,153	1,952,227	
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)	0	0	5
Other Investments (124)	5,238	5,238	6
Special Funds (125)	0	0	7
Total Other Property and Investments	5,238	5,238	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	533,630	486,343	8
Temporary Cash Investments (132)	0	0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	108,620	92,623	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	66,582	78,203	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	0	0	17
Total Current and Accrued Assets	708,832	657,169	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	2,632,223	2,614,634	

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)	205,572	205,572	21
Appropriated Earned Surplus (215)	0	0	22
Unappropriated Earned Surplus (216)	1,645,363	1,571,734	23
Total Proprietary Capital	1,850,935	1,777,306	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	376,322	390,192	26
Total Long-Term Debt	376,322	390,192	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	70,189	62,045	28
Payables to Municipality (233)	0	32,636	29
Customer Deposits (235)	518	1,018	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	15,053	15,608	32
Other Current and Accrued Liabilities (238)	29,912	30,463	33
Total Current and Accrued Liabilities	115,672	141,770	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	0	35
Other Deferred Credits (253)	289,294	305,366	36
Total Deferred Credits	289,294	305,366	
OPERATING RESERVES			
Property Insurance Reserve (261)	0	0	37
Injuries and Damages Reserve (262)	0	0	38
Pensions and Benefits Reserve (263)	0	0	39
Miscellaneous Operating Reserves (265)	0	0	40
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	2,632,223	2,614,634	

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	2,313,661	0	0	1,143,967	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)	1,010,857	0	0	1,002,115	2
Utility Plant in Service - Contributed Plant (101.2)	1,072,342	0	0	173,658	3
Utility Plant Purchased or Sold (102)	0	0	0	0	4
Utility Plant in Process of Reclassification (103)	0	0	0	0	5
Utility Plant Leased to Others (104)	0	0	0	0	6
Property Held for Future Use (105)	0	0	0	0	7
Completed Construction not Classified (106)	0	0	0	0	8
Construction Work in Progress (107)	234,717	0	0	0	9
Utility Plant Acquisition Adjustments (108)	0	0	0	0	10
Other Utility Plant Adjustments (109)	0	0	0	0	11
Total Utility Plant	2,317,916	0	0	1,175,773	
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)	226,934	0	0	957,767	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	232,128	0	0	158,707	13
Total Accumulated Provision	459,062	0	0	1,116,474	
Net Utility Plant	1,858,854	0	0	59,299	

**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)	208,620	930,160			1,138,780	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	19,194	31,812			51,006	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,560				1,560	6
Accruals charged other						7
accounts (specify):						8
Transportation A/C #933	1,673	2,085			3,758	9
Salvage	0	0			0	10
Other credits (specify):						11
	0	0			0	12
	0	0			0	13
	0	0			0	14
	0	0			0	15
Total credits	22,427	33,897	0	0	56,324	16
Debits during year						17
Book cost of plant retired	4,113	6,290			10,403	18
Cost of removal	0	0			0	19
Other debits (specify):						20
	0	0			0	21
	0	0			0	22
	0	0			0	23
	0	0			0	24
Total debits	4,113	6,290	0	0	10,403	25
Balance end of year (110.1)	226,934	957,767	0	0	1,184,701	26
Composite Depreciation Rate?	No	Yes				27
If yes, what is the rate?		3.71%				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)	214,067	152,554			366,621	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	18,061	6,153			24,214	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	0				0	6
Accruals charged other						7
accounts (specify):						8
	0	0			0	9
Salvage	0	0			0	10
Other credits (specify):						11
	0	0			0	12
	0	0			0	13
	0	0			0	14
	0	0			0	15
Total credits	18,061	6,153	0	0	24,214	16
Debits during year						17
Book cost of plant retired	0	0			0	18
Cost of removal	0	0			0	19
Other debits (specify):						20
	0	0			0	21
	0	0			0	22
	0	0			0	23
	0	0			0	24
Total debits	0	0	0	0	0	25
Balance end of year (110.1)	232,128	158,707	0	0	390,835	26
Composite Depreciation Rate?	No	Yes				27
If yes, what is the rate?		3.71%				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	0	0	1
Other (specify):					
NONE	0	0	0	0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0	0	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	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
Total Additions	0	
Deductions:		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	6
Total accounts written off	0	
Balance end of year	0	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation	0	0	0	0	0	0	1
Other	0	0	0	53,148	53,148	63,777	2
Total Electric Utility					53,148	63,777	

Account	Total End of Year	Amount Prior Year	
Electric utility total	53,148	63,777	1
Water utility	13,434	14,426	2
Sewer utility	0	0	3
Gas utility	0	0	4
Merchandise	0	0	5
Other materials & supplies	0	0	6
Total Materials and Supplies	66,582	78,203	

**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)				
NONE	0	0	0	1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE	0	0	0	2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	205,572	1
Changes during year (explain):		
NONE	0	2
Balance end of year	<u><u>205,572</u></u>	

BONDS (ACCT. 221)

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

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

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
2002 STATE TRUST FUND LOAN	06/28/2002	03/15/2022	5.00%	376,322	1
Total for Account 224				376,322	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	43,595	2
Charged electric department expense	31,132	3
Charged sewer department expense	484	4
Other (explain):		
NONE	0	5
Total Accruals and other credits	75,211	
Taxes paid during year:		
County, state and local taxes	64,696	6
Social Security taxes	8,954	7
PSC Remainder Assessment	886	8
Other (explain):		
WISCONSIN GROSS RECEIPTS TAX	675	9
Total payments and other debits	75,211	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0	0	0	0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0	0	0	0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
2002 STATE TRUST FUND LOAN	15,608	18,988	19,543	15,053	3
Subtotal	15,608	18,988	19,543	15,053	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	15,608	18,988	19,543	15,053	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)		Balance End of Year (b)
Investment in Municipality (123):		
NONE	0	1
Total (Acct. 123):	0	
Other Investments (124):		
WATER MAIN FRONTAGE ASSESSMENTS	5,238	2
Total (Acct. 124):	5,238	
Special Funds (125):		
NONE	0	3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE	0	4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	13,816	5
Electric	93,431	6
Sewer (Regulated)	0	7
Other (specify):		
ELECTRIC PUBLIC BENEFIT FEE	1,373	8
Total (Acct. 142):	108,620	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	0	9
Merchandising, jobbing and contract work	0	10
Other (specify):		
NONE	0	11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
NONE	0	12
Total (Acct. 145):	0	
Prepayments (165):		
NONE	0	13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE	0	14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE	0	15
Total (Acct. 183):	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)	
Payables to Municipality (233):		
NONE	0	16
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	289,294	17
NONE	0	18
Total (Acct. 253):	289,294	

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)	1,009,208	991,284	0	0	2,000,492	1
Materials and Supplies	13,930	58,462	0	0	72,392	2
Other (specify):						
NONE	0	0	0	0	0	3
Less Average:						
Reserve for Depreciation (110.1)	217,777	943,963	0	0	1,161,740	4
Customer Advances for Construction	0	0	0	0	0	5
Regulatory Liability	165,232	132,097	0	0	297,329	6
NONE	0	0	0	0	0	7
Average Net Rate Base	640,129	(26,314)	0	0	613,815	
Net Operating Income	67,754	22,202	0	0	89,956	8
Net Operating Income as a percent of						
Average Net Rate Base	10.58%	N/A	N/A	N/A	14.66%	

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	169,698	135,668	0	0	305,366	1
Add credits during year:						
NONE	0	0	0	0	0	2
Deduct charges:						
Miscellaneous Amortization (425)	8,931	7,141	0	0	16,072	3
Other (specify):						
NONE	0	0	0	0	0	4
Balance End of Year	160,767	128,527	0	0	289,294	

FINANCIAL SECTION FOOTNOTES

NONE

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	244,922	243,237	1
Total Sales of Water	244,922	243,237	
Other Operating Revenues			
Forfeited Discounts (470)	734	762	2
Miscellaneous Service Revenues (471)	2,582	2,007	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	2,176	1,499	6
Total Other Operating Revenues	5,492	4,268	
Total Operating Revenues	250,414	247,505	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	287	162	7
Pumping Expenses (620-625)	10,144	6,255	8
Water Treatment Expenses (630-635)	27,612	20,612	9
Transmission and Distribution Expenses (640-655)	21,149	24,610	10
Customer Accounts Expenses (901-904)	6,848	11,416	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	53,831	51,951	13
Total Operation and Maintenance Expenses	119,871	115,006	
Other Operating Expenses			
Depreciation Expense (403)	19,194	18,828	14
Amortization Expense (404-407)	0	0	15
Taxes (408)	43,595	44,995	16
Total Other Operating Expenses	62,789	63,823	
Total Operating Expenses	182,660	178,829	
NET OPERATING INCOME	67,754	68,676	

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	76	421	1
Commercial	1	53	357	2
Industrial	0	0	0	3
Total Unmetered Sales to General Customers (460)	2	129	778	
Metered Sales to General Customers (461)				
Residential	542	21,614	102,357	4
Commercial	85	7,601	27,280	5
Industrial	9	2,688	6,785	6
Total Metered Sales to General Customers (461)	636	31,903	136,422	
Private Fire Protection Service (462)	5		3,341	7
Public Fire Protection Service (463)	1		100,082	8
Other Sales to Public Authorities (464)	10	768	4,299	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	0	0	0	12
Total Sales of Water	654	32,800	244,922	

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)	100,082	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
NONE	0	4
Total Public Fire Protection Service (463)	100,082	
Forfeited Discounts (470):		
Customer late payment charges	734	5
Other (specify):		
NONE	0	6
Total Forfeited Discounts (470)	734	
Miscellaneous Service Revenues (471):		
WATER INITIATION FEES	2,552	7
INSTALL REMOTES	30	8
Total Miscellaneous Service Revenues (471)	2,582	
Rents from Water Property (472):		
NONE	0	9
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE	0	10
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,658	11
Other (specify):		
MATERIAL SALES	84	12
SALE OF FULLY DEPRECIATED VEHICLE	434	13
Total Other Water Revenues (474)	2,176	

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	0	1
Purchased Water (601)	0	0	2
Operation Supplies and Expenses (602)	0	0	3
Maintenance of Water Source Plant (605)	287	162	4
Total Source of Supply Expenses	287	162	
PUMPING EXPENSES			
Operation Labor (620)	0	50	5
Fuel for Power Production (621)	0	0	6
Fuel or Power Purchased for Pumping (622)	6,932	5,294	7
Operation Supplies and Expenses (623)	2,563	709	8
Maintenance of Pumping Plant (625)	649	202	9
Total Pumping Expenses	10,144	6,255	
WATER TREATMENT EXPENSES			
Operation Labor (630)	6,319	6,151	10
Chemicals (631)	16,380	13,950	11
Operation Supplies and Expenses (632)	0	0	12
Maintenance of Water Treatment Plant (635)	4,913	511	13
Total Water Treatment Expenses	27,612	20,612	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	7,169	7,033	14
Operation Supplies and Expenses (641)	0	0	15
Maintenance of Distribution Reservoirs and Standpipes (650)	220	2,330	16
Maintenance of Mains (651)	6,102	7,374	17
Maintenance of Services (652)	6,394	4,363	18
Maintenance of Meters (653)	312	211	19
Maintenance of Hydrants (654)	863	3,299	20
Maintenance of Other Plant (655)	89	0	21
Total Transmission and Distribution Expenses	21,149	24,610	

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)	2,130	1,888	22
Accounting and Collecting Labor (902)	3,906	6,621	23
Supplies and Expenses (903)	812	2,907	24
Uncollectible Accounts (904)	0	0	25
Total Customer Accounts Expenses	6,848	11,416	
SALES EXPENSES			
Sales Expenses (910)	0	0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	10,268	11,126	27
Office Supplies and Expenses (921)	2,446	1,996	28
Administrative Expenses Transferred--Credit (922)	0	0	29
Outside Services Employed (923)	5,644	4,490	30
Property Insurance (924)	2,825	3,552	31
Injuries and Damages (925)	384	238	32
Employee Pensions and Benefits (926)	20,207	20,398	33
Regulatory Commission Expenses (928)	0	0	34
Miscellaneous General Expenses (930)	9,278	8,025	35
Transportation Expenses (933)	2,779	2,126	36
Maintenance of General Plant (935)	0	0	37
Total Administrative and General Expenses	53,831	51,951	
Total Operation and Maintenance Expenses	119,871	115,006	

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		40,282	41,749	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		484	513	2
Net property tax equivalent		39,798	41,236	
Social Security		3,577	3,481	3
PSC Remainder Assessment		220	278	4
Other (specify): NONE		0	0	5
Total tax expense		43,595	44,995	

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			Chippewa				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.236060				3
County tax rate	mills		4.260910				4
Local tax rate	mills		7.560870				5
School tax rate	mills		13.556990				6
Voc. school tax rate	mills		2.027100				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		27.641930				10
Less: state credit	mills		1.636000				11
Net tax rate	mills		26.005930				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.560870				14
Combined School Tax Rate	mills		15.584090				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		23.144960				17
Total Tax Rate	mills		27.641930				18
Ratio of Local and School Tax to Total	dec.		0.837313				19
Total tax net of state credit	mills		26.005930				20
Net Local and School Tax Rate	mills		21.775115				21
Utility Plant, Jan. 1	\$	2,313,661	2,313,661				22
Materials & Supplies	\$	14,426	14,426				23
Subtotal	\$	2,328,087	2,328,087				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,328,087	2,328,087				26
Assessment Ratio	dec.		0.794608				27
Assessed Value	\$	1,849,917	1,849,917				28
Net Local & School Rate	mills		21.775115				29
Tax Equiv. Computed for Current Year	\$	40,282	40,282				30
Tax Equivalent per 1994 PSC Report	\$	39,979					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	40,282					34

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	933	0	4
Structures and Improvements (311)	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	6
Lake, River and Other Intakes (313)	0	0	7
Wells and Springs (314)	27,322	0	8
Infiltration Galleries and Tunnels (315)	0	0	9
Supply Mains (316)	0	0	10
Other Water Source Plant (317)	0	0	11
Total Source of Supply Plant	28,255	0	
PUMPING PLANT			
Land and Land Rights (320)	0	0	12
Structures and Improvements (321)	13,347	0	13
Boiler Plant Equipment (322)	0	0	14
Other Power Production Equipment (323)	0	0	15
Steam Pumping Equipment (324)	0	0	16
Electric Pumping Equipment (325)	14,905	0	17
Diesel Pumping Equipment (326)	0	0	18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	1,688	0	20
Total Pumping Plant	29,940	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0	0	21
Structures and Improvements (331)	0	0	22
Water Treatment Equipment (332)	5,092	0	23
Total Water Treatment Plant	5,092	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	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)	0	0	933	4
Structures and Improvements (311)	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	7
Wells and Springs (314)	0	0	27,322	8
Infiltration Galleries and Tunnels (315)	0	0	0	9
Supply Mains (316)	0	0	0	10
Other Water Source Plant (317)	0	0	0	11
Total Source of Supply Plant	0	0	28,255	
PUMPING PLANT				
Land and Land Rights (320)	0	0	0	12
Structures and Improvements (321)	0	0	13,347	13
Boiler Plant Equipment (322)	0	0	0	14
Other Power Production Equipment (323)	0	0	0	15
Steam Pumping Equipment (324)	0	0	0	16
Electric Pumping Equipment (325)	0	0	14,905	17
Diesel Pumping Equipment (326)	0	0	0	18
Hydraulic Pumping Equipment (327)	0	0	0	19
Other Pumping Equipment (328)	0	0	1,688	20
Total Pumping Plant	0	0	29,940	
WATER TREATMENT PLANT				
Land and Land Rights (330)	0	0	0	21
Structures and Improvements (331)	0	0	0	22
Water Treatment Equipment (332)	0	0	5,092	23
Total Water Treatment Plant	0	0	5,092	

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)	3,297	0	24
Structures and Improvements (341)	0	0	25
Distribution Reservoirs and Standpipes (342)	178,479	0	26
Transmission and Distribution Mains (343)	486,870	0	27
Fire Mains (344)	0	0	28
Services (345)	72,990	0	29
Meters (346)	55,985	2,295	30
Hydrants (348)	107,689	0	31
Other Transmission and Distribution Plant (349)	0	0	32
Total Transmission and Distribution Plant	905,310	2,295	
GENERAL PLANT			
Land and Land Rights (389)	0	0	33
Structures and Improvements (390)	0	0	34
Office Furniture and Equipment (391)	5,304	0	35
Computer Equipment (391.1)	1,956	0	36
Transportation Equipment (392)	16,370	5,115	37
Stores Equipment (393)	0	0	38
Tools, Shop and Garage Equipment (394)	8,724	0	39
Laboratory Equipment (395)	0	0	40
Power Operated Equipment (396)	0	0	41
Communication Equipment (397)	0	0	42
SCADA Equipment (397.1)	0	0	43
Miscellaneous Equipment (398)	0	0	44
Other Tangible Property (399)	6,609	0	45
Total General Plant	38,963	5,115	
Total utility plant in service directly assignable	1,007,560	7,410	
Common Utility Plant Allocated to Water Department	0	0	46
Total utility plant in service	1,007,560	7,410	

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)	0	0	3,297 24
Structures and Improvements (341)	0	0	0 25
Distribution Reservoirs and Standpipes (342)	0	0	178,479 26
Transmission and Distribution Mains (343)	0	0	486,870 27
Fire Mains (344)	0	0	0 28
Services (345)	0	0	72,990 29
Meters (346)	828	0	57,452 30
Hydrants (348)	0	0	107,689 31
Other Transmission and Distribution Plant (349)	0	0	0 32
Total Transmission and Distribution Plant	828	0	906,777
GENERAL PLANT			
Land and Land Rights (389)	0	0	0 33
Structures and Improvements (390)	0	0	0 34
Office Furniture and Equipment (391)	0	0	5,304 35
Computer Equipment (391.1)	0	0	1,956 36
Transportation Equipment (392)	3,285	0	18,200 37
Stores Equipment (393)	0	0	0 38
Tools, Shop and Garage Equipment (394)	0	0	8,724 39
Laboratory Equipment (395)	0	0	0 40
Power Operated Equipment (396)	0	0	0 41
Communication Equipment (397)	0	0	0 42
SCADA Equipment (397.1)	0	0	0 43
Miscellaneous Equipment (398)	0	0	0 44
Other Tangible Property (399)	0	0	6,609 45
Total General Plant	3,285	0	40,793
Total utility plant in service directly assignable	4,113	0	1,010,857
Common Utility Plant Allocated to Water Department	0	0	0 46
Total utility plant in service	4,113	0	1,010,857

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	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0	0	4
Structures and Improvements (311)	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	6
Lake, River and Other Intakes (313)	0	0	7
Wells and Springs (314)	0	0	8
Infiltration Galleries and Tunnels (315)	0	0	9
Supply Mains (316)	0	0	10
Other Water Source Plant (317)	0	0	11
Total Source of Supply Plant	0	0	
PUMPING PLANT			
Land and Land Rights (320)	0	0	12
Structures and Improvements (321)	4,844	0	13
Boiler Plant Equipment (322)	0	0	14
Other Power Production Equipment (323)	0	0	15
Steam Pumping Equipment (324)	0	0	16
Electric Pumping Equipment (325)	0	0	17
Diesel Pumping Equipment (326)	0	0	18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	0	0	20
Total Pumping Plant	4,844	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0	0	21
Structures and Improvements (331)	0	0	22
Water Treatment Equipment (332)	0	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	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)	0	0	0	4
Structures and Improvements (311)	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	7
Wells and Springs (314)	0	0	0	8
Infiltration Galleries and Tunnels (315)	0	0	0	9
Supply Mains (316)	0	0	0	10
Other Water Source Plant (317)	0	0	0	11
Total Source of Supply Plant	0	0	0	
PUMPING PLANT				
Land and Land Rights (320)	0	0	0	12
Structures and Improvements (321)	0	0	4,844	13
Boiler Plant Equipment (322)	0	0	0	14
Other Power Production Equipment (323)	0	0	0	15
Steam Pumping Equipment (324)	0	0	0	16
Electric Pumping Equipment (325)	0	0	0	17
Diesel Pumping Equipment (326)	0	0	0	18
Hydraulic Pumping Equipment (327)	0	0	0	19
Other Pumping Equipment (328)	0	0	0	20
Total Pumping Plant	0	0	4,844	
WATER TREATMENT PLANT				
Land and Land Rights (330)	0	0	0	21
Structures and Improvements (331)	0	0	0	22
Water Treatment Equipment (332)	0	0	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	0	24
Structures and Improvements (341)	0	0	25
Distribution Reservoirs and Standpipes (342)	78,880	0	26
Transmission and Distribution Mains (343)	740,502	0	27
Fire Mains (344)	0	0	28
Services (345)	162,645	958	29
Meters (346)	5,792	0	30
Hydrants (348)	78,721	0	31
Other Transmission and Distribution Plant (349)	0	0	32
Total Transmission and Distribution Plant	1,066,540	958	
GENERAL PLANT			
Land and Land Rights (389)	0	0	33
Structures and Improvements (390)	0	0	34
Office Furniture and Equipment (391)	0	0	35
Computer Equipment (391.1)	0	0	36
Transportation Equipment (392)	0	0	37
Stores Equipment (393)	0	0	38
Tools, Shop and Garage Equipment (394)	0	0	39
Laboratory Equipment (395)	0	0	40
Power Operated Equipment (396)	0	0	41
Communication Equipment (397)	0	0	42
SCADA Equipment (397.1)	0	0	43
Miscellaneous Equipment (398)	0	0	44
Other Tangible Property (399)	0	0	45
Total General Plant	0	0	
Total utility plant in service directly assignable	1,071,384	958	
Common Utility Plant Allocated to Water Department	0	0	46
Total utility plant in service	1,071,384	958	

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	0	0 24
Structures and Improvements (341)	0	0	0 25
Distribution Reservoirs and Standpipes (342)	0	0	78,880 26
Transmission and Distribution Mains (343)	0	0	740,502 27
Fire Mains (344)	0	0	0 28
Services (345)	0	0	163,603 29
Meters (346)	0	0	5,792 30
Hydrants (348)	0	0	78,721 31
Other Transmission and Distribution Plant (349)	0	0	0 32
Total Transmission and Distribution Plant	0	0	1,067,498
GENERAL PLANT			
Land and Land Rights (389)	0	0	0 33
Structures and Improvements (390)	0	0	0 34
Office Furniture and Equipment (391)	0	0	0 35
Computer Equipment (391.1)	0	0	0 36
Transportation Equipment (392)	0	0	0 37
Stores Equipment (393)	0	0	0 38
Tools, Shop and Garage Equipment (394)	0	0	0 39
Laboratory Equipment (395)	0	0	0 40
Power Operated Equipment (396)	0	0	0 41
Communication Equipment (397)	0	0	0 42
SCADA Equipment (397.1)	0	0	0 43
Miscellaneous Equipment (398)	0	0	0 44
Other Tangible Property (399)	0	0	0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	1,072,342
Common Utility Plant Allocated to Water Department	0	0	0 46
Total utility plant in service	0	0	1,072,342

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	0	0	3,011	3,011	1
February	0	0	2,726	2,726	2
March	0	0	3,227	3,227	3
April	0	0	3,265	3,265	4
May	0	0	3,059	3,059	5
June	0	0	3,067	3,067	6
July	0	0	3,473	3,473	7
August	0	0	3,207	3,207	8
September	0	0	2,960	2,960	9
October	0	0	3,214	3,214	10
November	0	0	3,110	3,110	11
December	0	0	3,147	3,147	12
Total annual pumpage	0	0	37,466	37,466	
Less: Water sold				32,800	13
Volume pumped but not sold				4,666	14
Volume sold as a percent of volume pumped				88%	15
Volume used for water production, water quality and system maintenance				1,310	16
Volume related to equipment/system malfunction				0	17
Non-utility volume NOT included in water sales				439	18
Total volume not sold but accounted for				1,749	19
Volume pumped but unaccounted for				2,917	20
Percent of water lost				8%	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.)				297	24
Date of maximum: 12/1/2005					25
Cause of maximum:					26
Hydrant flushing					26
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				8	27
Date of minimum: 11/30/2005					28
Total KWH used for pumping for the year				79,200	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)	
WELL #6	6	65	16	720,000	Yes	1
WELL #7	7	50	8	119,500	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#6	#7		1
Location	PARK ROAD	PARK ROAD		2
Purpose	P	S		3
Destination	D	D		4
Pump Manufacturer	LAYNE NORTHWEST	LAYNE NORTHWEST		5
Year Installed	1962	1974		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	400	100		8
Pump Motor or Standby Engine Mfr	U. S. MOTOR	G. E.		10
Year Installed	1962	1980		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	50	10		13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	WATER TOWER		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1982		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	250		6
Total capacity in gallons (actual)	300,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.6500		12
Is a corrosion control chemical used (yes, no)?	Y		13
Is water fluoridated (yes, no)?	Y		14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	5,019	0	0	0	5,019	1
M	D	6.000	29,341	0	0	0	29,341	2
P	D	6.000	5,622	0	0	0	5,622	3
M	D	8.000	18,527	0	0	0	18,527	4
P	D	8.000	6,306	0	0	0	6,306	5
M	D	10.000	22,907	0	0	0	22,907	6
Total Within Municipality			87,722	0	0	0	87,722	
Total Utility			87,722	0	0	0	87,722	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	205	0	0	0	205	4	1
M	1.000	433	1	0	0	434	49	2
M	1.250	4	0	0	0	4	0	3
M	1.500	11	0	0	0	11	1	4
M	2.000	11	0	0	0	11	0	5
M	3.000	1	0	0	0	1	0	6
M	6.000	1	0	0	0	1	0	7
Total Utility		666	1	0	0	667	54	

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	647	30	11	0	666	61	1
1.000	6	0	0	0	6	2	2
1.250	1	0	0	0	1	1	3
1.500	9	0	0	0	9	0	4
2.000	11	0	0	0	11	4	5
3.000	1	0	0	0	1	0	6
Total:	675	30	11	0	694	68	

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	556	77	4	4	0	25	666	1
1.000	0	6	0	0	0	0	6	2
1.250	0	0	0	0	0	1	1	3
1.500	0	5	1	3	0	0	9	4
2.000	0	3	3	3	0	2	11	5
3.000	0	0	0	1	0	0	1	6
Total:	556	91	8	11	0	28	694	

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	0	0	0	1
Within Municipality	152	0	0	0	152	2
Total Fire Hydrants	152	0	0	0	152	
Flushing Hydrants						
	2	0	0	0	2	3
Total Flushing Hydrants	2	0	0	0	2	

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:	152
Number of distribution system valves end of year:	227
Number of distribution valves operated during year:	199

WATER OPERATING SECTION FOOTNOTES

Water Services (Page W-18)

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

The one inch service was paid for by the benefiting property owner.

Meters (Page W-19)

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

The utility tests all meters on a rotational basis. The utility ensures that all meters are tested within a 10 year period.

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)	868,025	727,374	1
Total Sales of Electricity	868,025	727,374	
Other Operating Revenues			
Forfeited Discounts (450)	3,502	3,520	2
Miscellaneous Service Revenues (451)	1,750	1,799	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	6,744	20,257	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	(234)	3,068	7
Amortization of Construction Grants (457)	0	0	8
Total Other Operating Revenues	11,762	28,644	
Total Operating Revenues	879,787	756,018	
Operation and Maintenance Expenses			
Power Production Expenses (500-546)	649,939	528,945	9
Transmission Expenses (550-553)	0	0	10
Distribution Expenses (560-576)	34,025	39,510	11
Customer Accounts Expenses (901-904)	11,288	21,232	12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-935)	99,389	90,415	14
Total Operation and Maintenance Expenses	794,641	680,102	
Other Expenses			
Depreciation Expense (403)	31,812	30,960	15
Amortization Expense (404-407)	0	0	16
Taxes (408)	31,132	31,433	17
Total Other Expenses	62,944	62,393	
Total Operating Expenses	857,585	742,495	
NET OPERATING INCOME	22,202	13,523	

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	3,502	1
Other (specify):		
NONE	0	2
Total Forfeited Discounts (450)	3,502	
Miscellaneous Service Revenues (451):		
INITIAL ADMINISTRATIVE FEES/RE-CONNECTION CHARGES	1,750	3
Total Miscellaneous Service Revenues (451)	1,750	
Sales of Water and Water Power (453):		
NONE	0	4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
POLE RENTAL	6,744	5
Total Rent from Electric Property (454)	6,744	
Interdepartmental Rents (455):		
NONE	0	6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
POLE DAMAGE	437	7
SALE OF TRUCK	437	8
PUBLIC BENEFITS FEE LIABILITY ADJUSTMENT	(1,108)	9
Total Other Electric Revenues (456)	(234)	
Amortization of Construction Grants (457):		
NONE	0	10
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	0	1
Fuel (501)	0	0	2
Operation Supplies and Expenses (502)	0	0	3
Steam from Other Sources (503)	0	0	4
Steam Transferred -- Credit (504)	0	0	5
Maintenance of Steam Production Plant (506)	0	0	6
Total Steam Power Generation Expenses	0	0	
HYDRAULIC POWER GENERATION EXPENSES			
Operation Supervision and Labor (530)	0	0	7
Water for Power (531)	0	0	8
Operation Supplies and Expenses (532)	0	0	9
Maintenance of Hydraulic Production Plant (535)	0	0	10
Total Hydraulic Power Generation Expenses	0	0	
OTHER POWER GENERATION EXPENSES			
Operation Supervision and Labor (538)	0	0	11
Fuel (539)	0	0	12
Operation Supplies and Expenses (540)	0	0	13
Maintenance of Other Power Production Plant (543)	0	0	14
Total Other Power Generation Expenses	0	0	
OTHER POWER SUPPLY EXPENSES			
Purchased Power (545)	649,939	528,945	15
Other Expenses (546)	0	0	16
Total Other Power Supply Expenses	649,939	528,945	
Total Power Production Expenses	649,939	528,945	
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)	1,245	969	21
Line and Station Supplies and Expenses (562)	105	0	22
Street Lighting and Signal System Expenses (565)	1,133	1,328	23
Meter Expenses (566)	273	2,793	24
Customer Installations Expenses (567)	0	0	25
Miscellaneous Distribution Expenses (569)	8,201	10,164	26
Maintenance of Structures and Equipment (571)	0	0	27
Maintenance of Lines (572)	19,676	20,280	28
Maintenance of Line Transformers (573)	795	99	29
Maintenance of Street Lighting and Signal Systems (574)	591	1,123	30
Maintenance of Meters (575)	2,006	2,746	31
Maintenance of Miscellaneous Distribution Plant (576)	0	8	32
Total Distribution Expenses	34,025	39,510	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	3,548	3,618	33
Accounting and Collecting Labor (902)	5,985	9,969	34
Supplies and Expenses (903)	1,755	7,445	35
Uncollectible Accounts (904)	0	200	36
Total Customer Accounts Expenses	11,288	21,232	
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)	17,698	17,652	38
Office Supplies and Expenses (921)	2,652	2,204	39
Administrative Expenses Transferred -- Credit (922)	0	0	40
Outside Services Employed (923)	7,628	4,420	41
Property Insurance (924)	9,642	9,538	42
Injuries and Damages (925)	2,495	3,297	43
Employee Pensions and Benefits (926)	29,820	31,046	44
Regulatory Commission Expenses (928)	0	0	45
Miscellaneous General Expenses (930)	17,578	13,435	46
Transportation Expenses (933)	11,876	8,823	47
Maintenance of General Plant (935)	0	0	48
Total Administrative and General Expenses	99,389	90,415	
Total Operation and Maintenance Expenses	794,641	680,102	

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		24,414	24,414	1
Social Security		5,377	5,482	2
Wisconsin Gross Receipts Tax		675	703	3
PSC Remainder Assessment		666	834	4
Other (specify): NONE		0	0	5
Total tax expense		31,132	31,433	

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			Chippewa				1
SUMMARY OF TAX RATES							
State tax rate	mills		0.236060				2
County tax rate	mills		4.260910				3
Local tax rate	mills		7.560870				4
School tax rate	mills		13.556990				5
Voc. school tax rate	mills		2.027100				6
Other tax rate - Local	mills		0.000000				7
Other tax rate - Non-Local	mills		0.000000				8
Total tax rate	mills		27.641930				9
Less: state credit	mills		1.636000				10
Net tax rate	mills		26.005930				11
PROPERTY TAX EQUIVALENT CALCULATION							
Local Tax Rate	mills		7.560870				12
Combined School Tax Rate	mills		15.584090				13
Other Tax Rate - Local	mills		0.000000				14
Total Local & School Tax	mills		23.144960				15
Total Tax Rate	mills		27.641930				16
Ratio of Local and School Tax to Total	dec.		0.837313				17
Total tax net of state credit	mills		26.005930				18
Net Local and School Tax Rate	mills		21.775115				19
Utility Plant, Jan. 1	\$	1,143,967	1,143,967				20
Materials & Supplies	\$	63,777	63,777				21
Subtotal	\$	1,207,744	1,207,744				22
Less: Plant Outside Limits	\$	0	0				23
Taxable Assets	\$	1,207,744	1,207,744				24
Assessment Ratio	dec.		0.794608				25
Assessed Value	\$	959,683	959,683				26
Net Local & School Rate	mills		21.775115				27
Tax Equiv. Computed for Current Year	\$	20,897	20,897				28
Tax Equivalent per 1994 PSC Report	\$	24,414					29
Any lower tax equivalent as authorized by municipality (see note 5)	\$						30
Tax equiv. for current year (see note 5)	\$	24,414					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	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
Total Intangible Plant	0	0	
STEAM PRODUCTION PLANT			
Land and Land Rights (310)	0	0	4
Structures and Improvements (311)	0	0	5
Boiler Plant Equipment (312)	0	0	6
Engines and Engine Driven Generators (313)	0	0	7
Turbogenerator Units (314)	0	0	8
Accessory Electric Equipment (315)	0	0	9
Miscellaneous Power Plant Equipment (316)	0	0	10
Total Steam Production Plant	0	0	
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)	0	0	11
Structures and Improvements (331)	0	0	12
Reservoirs, Dams and Waterways (332)	0	0	13
Water Wheels, Turbines and Generators (333)	0	0	14
Accessory Electric Equipment (334)	0	0	15
Miscellaneous Power Plant Equipment (335)	0	0	16
Roads, Railroads and Bridges (336)	0	0	17
Total Hydraulic Production Plant	0	0	
OTHER PRODUCTION PLANT			
Land and Land Rights (340)	0	0	18
Structures and Improvements (341)	0	0	19
Fuel Holders, Producers and Accessories (342)	0	0	20
Prime Movers (343)	0	0	21
Generators (344)	0	0	22
Accessory Electric Equipment (345)	0	0	23
Miscellaneous Power Plant Equipment (346)	0	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	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	3
Total Intangible Plant	0	0	0	
STEAM PRODUCTION PLANT				
Land and Land Rights (310)	0	0	0	4
Structures and Improvements (311)	0	0	0	5
Boiler Plant Equipment (312)	0	0	0	6
Engines and Engine Driven Generators (313)	0	0	0	7
Turbogenerator Units (314)	0	0	0	8
Accessory Electric Equipment (315)	0	0	0	9
Miscellaneous Power Plant Equipment (316)	0	0	0	10
Total Steam Production Plant	0	0	0	
HYDRAULIC PRODUCTION PLANT				
Land and Land Rights (330)	0	0	0	11
Structures and Improvements (331)	0	0	0	12
Reservoirs, Dams and Waterways (332)	0	0	0	13
Water Wheels, Turbines and Generators (333)	0	0	0	14
Accessory Electric Equipment (334)	0	0	0	15
Miscellaneous Power Plant Equipment (335)	0	0	0	16
Roads, Railroads and Bridges (336)	0	0	0	17
Total Hydraulic Production Plant	0	0	0	
OTHER PRODUCTION PLANT				
Land and Land Rights (340)	0	0	0	18
Structures and Improvements (341)	0	0	0	19
Fuel Holders, Producers and Accessories (342)	0	0	0	20
Prime Movers (343)	0	0	0	21
Generators (344)	0	0	0	22
Accessory Electric Equipment (345)	0	0	0	23
Miscellaneous Power Plant Equipment (346)	0	0	0	24
Total Other Production Plant	0	0	0	

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$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	0	25
Structures and Improvements (352)	0	0	26
Station Equipment (353)	0	0	27
Towers and Fixtures (354)	0	0	28
Poles and Fixtures (355)	0	0	29
Overhead Conductors and Devices (356)	0	0	30
Underground Conduit (357)	0	0	31
Underground Conductors and Devices (358)	0	0	32
Roads and Trails (359)	0	0	33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	476	0	34
Structures and Improvements (361)	0	0	35
Station Equipment (362)	93,319	0	36
Storage Battery Equipment (363)	0	0	37
Poles, Towers and Fixtures (364)	143,556	0	38
Overhead Conductors and Devices (365)	127,662	0	39
Underground Conduit (366)	12,110	0	40
Underground Conductors and Devices (367)	74,863	343	41
Line Transformers (368)	195,545	7,896	42
Services (369)	26,349	13,539	43
Meters (370)	47,351	358	44
Installations on Customers' Premises (371)	886	0	45
Leased Property on Customers' Premises (372)	0	0	46
Street Lighting and Signal Systems (373)	45,811	700	47
Total Distribution Plant	767,928	22,836	
GENERAL PLANT			
Land and Land Rights (389)	0	0	48
Structures and Improvements (390)	25,042	0	49
Office Furniture and Equipment (391)	15,248	0	50
Computer Equipment (391.1)	4,962	0	51
Transportation Equipment (392)	136,283	5,115	52
Stores Equipment (393)	3,279	0	53
Tools, Shop and Garage Equipment (394)	11,471	0	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	0	0 25
Structures and Improvements (352)	0	0	0 26
Station Equipment (353)	0	0	0 27
Towers and Fixtures (354)	0	0	0 28
Poles and Fixtures (355)	0	0	0 29
Overhead Conductors and Devices (356)	0	0	0 30
Underground Conduit (357)	0	0	0 31
Underground Conductors and Devices (358)	0	0	0 32
Roads and Trails (359)	0	0	0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)	0	0	476 34
Structures and Improvements (361)	0	0	0 35
Station Equipment (362)	0	0	93,319 36
Storage Battery Equipment (363)	0	0	0 37
Poles, Towers and Fixtures (364)	0	0	143,556 38
Overhead Conductors and Devices (365)	0	0	127,662 39
Underground Conduit (366)	0	0	12,110 40
Underground Conductors and Devices (367)	0	0	75,206 41
Line Transformers (368)	500	0	202,941 42
Services (369)	0	0	39,888 43
Meters (370)	315	0	47,394 44
Installations on Customers' Premises (371)	0	0	886 45
Leased Property on Customers' Premises (372)	0	0	0 46
Street Lighting and Signal Systems (373)	0	0	46,511 47
Total Distribution Plant	815	0	789,949
GENERAL PLANT			
Land and Land Rights (389)	0	0	0 48
Structures and Improvements (390)	0	0	25,042 49
Office Furniture and Equipment (391)	0	0	15,248 50
Computer Equipment (391.1)	0	0	4,962 51
Transportation Equipment (392)	5,475	0	135,923 52
Stores Equipment (393)	0	0	3,279 53
Tools, Shop and Garage Equipment (394)	0	0	11,471 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)	0	0	55
Power Operated Equipment (396)	2,040	0	56
Communication Equipment (397)	0	0	57
Miscellaneous Equipment (398)	14,201	0	58
Other Tangible Property (399)	0	0	59
Total General Plant	212,526	5,115	
Total utility plant in service directly assignable	980,454	27,951	
Common Utility Plant Allocated to Electric Department	0	0	60
Total utility plant in service	980,454	27,951	

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)	0	0	0 55
Power Operated Equipment (396)	0	0	2,040 56
Communication Equipment (397)	0	0	0 57
Miscellaneous Equipment (398)	0	0	14,201 58
Other Tangible Property (399)	0	0	0 59
Total General Plant	5,475	0	212,166
Total utility plant in service directly assignable	6,290	0	1,002,115
Common Utility Plant Allocated to Electric Department	0	0	0 60
Total utility plant in service	6,290	0	1,002,115

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	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
Total Intangible Plant	0	0	
STEAM PRODUCTION PLANT			
Land and Land Rights (310)	0	0	4
Structures and Improvements (311)	0	0	5
Boiler Plant Equipment (312)	0	0	6
Engines and Engine Driven Generators (313)	0	0	7
Turbogenerator Units (314)	0	0	8
Accessory Electric Equipment (315)	0	0	9
Miscellaneous Power Plant Equipment (316)	0	0	10
Total Steam Production Plant	0	0	
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)	0		11
Structures and Improvements (331)	0	0	12
Reservoirs, Dams and Waterways (332)	0	0	13
Water Wheels, Turbines and Generators (333)	0	0	14
Accessory Electric Equipment (334)	0	0	15
Miscellaneous Power Plant Equipment (335)	0	0	16
Roads, Railroads and Bridges (336)	0	0	17
Total Hydraulic Production Plant	0	0	
OTHER PRODUCTION PLANT			
Land and Land Rights (340)	0	0	18
Structures and Improvements (341)	0	0	19
Fuel Holders, Producers and Accessories (342)	0	0	20
Prime Movers (343)	0	0	21
Generators (344)	0	0	22
Accessory Electric Equipment (345)	0	0	23
Miscellaneous Power Plant Equipment (346)	0	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	0	0 1
Franchises and Consents (302)	0	0	0 2
Miscellaneous Intangible Plant (303)	0		0 3
Total Intangible Plant	0	0	0
STEAM PRODUCTION PLANT			
Land and Land Rights (310)	0	0	0 4
Structures and Improvements (311)	0	0	0 5
Boiler Plant Equipment (312)	0	0	0 6
Engines and Engine Driven Generators (313)	0	0	0 7
Turbogenerator Units (314)	0	0	0 8
Accessory Electric Equipment (315)	0	0	0 9
Miscellaneous Power Plant Equipment (316)	0	0	0 10
Total Steam Production Plant	0	0	0
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)	0	0	0 11
Structures and Improvements (331)	0	0	0 12
Reservoirs, Dams and Waterways (332)	0	0	0 13
Water Wheels, Turbines and Generators (333)	0	0	0 14
Accessory Electric Equipment (334)	0	0	0 15
Miscellaneous Power Plant Equipment (335)	0	0	0 16
Roads, Railroads and Bridges (336)	0	0	0 17
Total Hydraulic Production Plant	0	0	0
OTHER PRODUCTION PLANT			
Land and Land Rights (340)	0	0	0 18
Structures and Improvements (341)	0	0	0 19
Fuel Holders, Producers and Accessories (342)	0	0	0 20
Prime Movers (343)	0	0	0 21
Generators (344)	0	0	0 22
Accessory Electric Equipment (345)	0	0	0 23
Miscellaneous Power Plant Equipment (346)	0	0	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	0	25
Structures and Improvements (352)	0	0	26
Station Equipment (353)	0	0	27
Towers and Fixtures (354)	0	0	28
Poles and Fixtures (355)	0	0	29
Overhead Conductors and Devices (356)	0	0	30
Underground Conduit (357)	0	0	31
Underground Conductors and Devices (358)	0	0	32
Roads and Trails (359)	0	0	33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	0	0	34
Structures and Improvements (361)	0	0	35
Station Equipment (362)	0	0	36
Storage Battery Equipment (363)	0	0	37
Poles, Towers and Fixtures (364)	0	0	38
Overhead Conductors and Devices (365)	0	0	39
Underground Conduit (366)	0	0	40
Underground Conductors and Devices (367)	2,752	0	41
Line Transformers (368)	8,148	0	42
Services (369)	94,196	10,145	43
Meters (370)	0	0	44
Installations on Customers' Premises (371)	0	0	45
Leased Property on Customers' Premises (372)	0	0	46
Street Lighting and Signal Systems (373)	58,417	0	47
Total Distribution Plant	163,513	10,145	
GENERAL PLANT			
Land and Land Rights (389)	0	0	48
Structures and Improvements (390)	0	0	49
Office Furniture and Equipment (391)	0	0	50
Computer Equipment (391.1)	0	0	51
Transportation Equipment (392)	0	0	52
Stores Equipment (393)	0	0	53
Tools, Shop and Garage Equipment (394)	0	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	0	0 25
Structures and Improvements (352)	0	0	0 26
Station Equipment (353)	0	0	0 27
Towers and Fixtures (354)	0	0	0 28
Poles and Fixtures (355)	0	0	0 29
Overhead Conductors and Devices (356)	0	0	0 30
Underground Conduit (357)	0	0	0 31
Underground Conductors and Devices (358)	0	0	0 32
Roads and Trails (359)	0	0	0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)	0	0	0 34
Structures and Improvements (361)	0	0	0 35
Station Equipment (362)	0	0	0 36
Storage Battery Equipment (363)	0	0	0 37
Poles, Towers and Fixtures (364)	0	0	0 38
Overhead Conductors and Devices (365)	0	0	0 39
Underground Conduit (366)	0	0	0 40
Underground Conductors and Devices (367)	0	0	2,752 41
Line Transformers (368)	0	0	8,148 42
Services (369)	0	0	104,341 43
Meters (370)	0	0	0 44
Installations on Customers' Premises (371)	0	0	0 45
Leased Property on Customers' Premises (372)	0	0	0 46
Street Lighting and Signal Systems (373)	0	0	58,417 47
Total Distribution Plant	0	0	173,658
GENERAL PLANT			
Land and Land Rights (389)	0	0	0 48
Structures and Improvements (390)	0	0	0 49
Office Furniture and Equipment (391)	0	0	0 50
Computer Equipment (391.1)	0	0	0 51
Transportation Equipment (392)	0	0	0 52
Stores Equipment (393)	0	0	0 53
Tools, Shop and Garage Equipment (394)	0	0	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	0	55
Power Operated Equipment (396)	0	0	56
Communication Equipment (397)	0	0	57
Miscellaneous Equipment (398)	0	0	58
Other Tangible Property (399)	0	0	59
Total General Plant	0	0	
Total utility plant in service directly assignable	163,513	10,145	
Common Utility Plant Allocated to Electric Department	0	0	60
Total utility plant in service	163,513	10,145	

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	0	0 55
Power Operated Equipment (396)	0	0	0 56
Communication Equipment (397)	0	0	0 57
Miscellaneous Equipment (398)	0	0	0 58
Other Tangible Property (399)	0	0	0 59
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	173,658
Common Utility Plant Allocated to Electric Department	0	0	0 60
Total utility plant in service	0	0	173,658

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)	23	1	0	0	24	1	
7.2/12.5 kV (12kV)	0	0	0	0	0	2	
14.4/24.9 kV (25kV)	0	0	0	0	0	3	
Other:							
NONE	0	0	0	0	0	4	
Underground Lines							
2.4/4.16 kV (4kV)	0	0	0	0	0	5	
7.2/12.5 kV (12kV)	0	0	0	0	0	6	
14.4/24.9 kV (25kV)	0	0	0	0	0	7	
Other:							
NONE	0	0	0	0	0	8	
Primary Distribution System Voltage(s) -- Rural							
Pole Lines							
2.4/4.16 kV (4kV)	2	0	0	0	2	9	
7.2/12.5 kV (12kV)	0	0	0	0	0	10	
14.4/24.9 kV (25kV)	0	0	0	0	0	11	
Other:							
NONE	0	0	0	0	0	12	
Underground Lines							
2.4/4.16 kV (4kV)	0	0	0	0	0	13	
7.2/12.5 kV (12kV)	0	0	0	0	0	14	
14.4/24.9 kV (25kV)	0	0	0	0	0	15	
Other:							
NONE	0	0	0	0	0	16	
Transmission System							
Pole Lines							
34.5 kV	0	0	0	0	0	17	
69 kV	0	0	0	0	0	18	
115 kV	0	0	0	0	0	19	
138 kV	0	0	0	0	0	20	
Other:							
NONE	0	0	0	0	0	21	
Underground Lines							
34.5 kV	0	0	0	0	0	22	
69 kV	0	0	0	0	0	23	
115 kV	0	0	0	0	0	24	
138 kV	0	0	0	0	0	25	
Other:							
NONE	0	0	0	0	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	0 2
Nonfarm Customers	0 3
Total	0 4
Customers on rural lines at end of year:	5
Rural Customers (served at rural rates):	6
Farm	0 7
Nonfarm	0 8
Total	0 9
Customers served at other than rural rates:	10
Farm	0 11
Nonfarm	0 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	2,430	Tuesday	01/18/2005	19:15	1,332	1
February	02	2,176	Friday	02/18/2005	07:15	1,117	2
March	03	2,114	Monday	03/14/2005	08:45	1,190	3
April	04	1,867	Monday	04/04/2005	07:45	999	4
May	05	1,957	Monday	05/02/2005	08:45	1,012	5
June	06	2,454	Monday	06/27/2005	13:30	1,085	6
July	07	2,399	Wednesday	07/20/2005	14:45	1,189	7
August	08	2,488	Tuesday	08/02/2005	16:30	1,136	8
September	09	2,062	Tuesday	09/06/2005	20:00	1,017	9
October	10	1,967	Tuesday	10/04/2005	10:15	1,041	10
November	11	2,263	Wednesday	11/30/2005	18:00	1,134	11
December	12	2,507	Tuesday	12/06/2005	17:30	1,350	12
Total		26,684				13,602	

System Name CORNELL MUNICIPAL ELECTRIC UTILITY

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

Type of Reading	Supplier
15 minutes integrated	XCEL ENERGY

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam	0	1
Nuclear Steam	0	2
Hydraulic	0	3
Internal Combustion Turbine	0	4
Internal Combustion Reciprocating	0	5
Non-Conventional (wind, photovoltaic, etc.)	0	6
Total Generation	0	7
Purchases	13,602	8
Interchanges:		
In (gross)	0	9
Out (gross)	0	10
Net	0	11
Transmission for/by others (wheeling):		
Received	0	12
Delivered	0	13
Net	0	14
Total Source of Energy	13,602	15
16		
Disposition of Energy		
17		
Sales to Ultimate Consumers (including interdepartmental sales)	12,835	18
Sales For Resale	0	19
Energy Used by the Company (excluding station use):		20
Electric Utility	0	21
Common (office, shops, garages, etc. serving 2 or more util. depts.)	0	22
Total Used by Company	0	23
Total Sold and Used	12,835	24
Energy Losses:		25
Transmission Losses (if applicable)	0	26
Distribution Losses	767	27
Total Energy Losses	767	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	5.6389%	29
Total Disposition of Energy	13,602	30

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)
Residential Sales				
YARD LIGHTS	MS-3	0	7	1
RESIDENTIAL	RG-1	699	6,232	2
RESIDENTIAL (TIME OF DAY)	RG-2	2	61	3
Total Sales for Residential Sales		701	6,300	
Commercial & Industrial				
INDUSTRIAL	CP-1	10	3,530	4
COMMERCIAL	GS-1	134	2,569	5
INTERDEPARTMENTAL	GS-1	3	96	6
YARD LIGHTS	MS-3	0	25	7
Total Sales for Commercial & Industrial		147	6,220	
Public Street & Highway Lighting				
STREET LIGHTS	MS-1	5	314	8
ATHLETIC LIGHTS	MS-2	1	1	9
Total Sales for Public Street & Highway Lighting		6	315	
Sales for Resale				
NONE		0	0	10
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		854	12,835	

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)	
0	0	473	0	473	1
0	0	367,202	67,018	434,220	2
0	0	2,945	596	3,541	3
0	0	370,620	67,614	438,234	
22,761	0	168,365	36,904	205,269	4
0	0	159,336	26,923	186,259	5
0	0	5,938	946	6,884	6
0	0	1,630	58	1,688	7
22,761	0	335,269	64,831	400,100	
0	0	26,306	3,239	29,545	8
0	0	137	9	146	9
0	0	26,443	3,248	29,691	
0	0	0	0	0	10
0	0	0	0	0	
22,761	0	732,332	135,693	868,025	

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	XCEL ENERGY				1
Point of Delivery	SWITCHING STATION				2
Type of Power Purchased (firm, dump, etc.)	FIRM				3
Voltage at Which Delivered	2400/4160				4
Point of Metering	SWITCHING STATION				5
Total of 12 Monthly Maximum Demands -- kW	26,684				6
Average load factor	69.8176%				7
Total Cost of Purchased Power	649,939				8
Average cost per kWh	0.0478				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	509	823			12
February	450	667			13
March	492	697			14
April	393	605			15
May	393	619			16
June	473	612			17
July	448	741			18
August	499	637			19
September	413	604			20
October	408	633			21
November	454	680			22
December	519	831			23
Total kWh (000)	5,451	8,149			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 (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?	█	40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?	█	47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

PRODUCTION STATISTICS

Particulars
(a)

Plant
(b)

Plant
(c)

Plant
(d)

Plant
(e)

NONE

STEAM PRODUCTION PLANTS

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

Boilers

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

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

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

STEAM PRODUCTION PLANTS (cont.)

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

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

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

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

1

HYDRAULIC GENERATING PLANTS

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

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

NONE

HYDRAULIC GENERATING PLANTS (cont.)

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

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

SUBSTATION EQUIPMENT

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

Particulars (a)	(b)	(c)	Utility Designation			(f)
			(d)	(e)		

NONE

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	905	480	16,583	1
Acquired during year	4	5	115	2
Total	909	485	16,698	3
Retired during year	9	2	105	4
Sales, transfers or adjustments increase (decrease)	6	0	413	5
Number end of year	906	483	17,006	6
Number end of year accounted for as follows:				7
In customers' use	846	366	11,873	8
In utility's use	0	1	5	9
				10
Locked meters on customers' premises	0			11
In stock	60	116	5,128	12
Total end of year	906	483	17,006	13

STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Mercury Vapor	175	168	153,445	1
Mercury Vapor	400	11	25,476	2
Sodium Vapor	100	105	44,958	3
Sodium Vapor	250	34	69,248	4
Total		318	293,127	
Ornamental				
Sodium Vapor	250	33	21,005	5
Total		33	21,005	
Other				
NONE		0	0	6
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

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

a/c 903 During 2004, the utility upgraded its accounting software package to a Windows based application. The utility incurred significant training costs related to the upgrade.

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

If Station Equipment (Account 362) End-of-Year Balance has a value greater than zero and the Substation Equipment schedule is left blank, please explain.

The utility is not reporting any information in the Substation Equipment schedule because it doesn't have any plant that meets the requirements in the headnotes to the schedule.

Substation Equipment (Page E-23)

General footnotes

Even though the utility is reporting substation equipment on E-6 and E-7, the utility has no substation equipment to report that meets the requirements of the headnotes.
