



3014 (02-02-05)

ANNUAL REPORT

OF

Name: CUMBERLAND MUNICIPAL UTILITY

Principal Office: 1265 2ND AVENUE
P.O. BOX 726
CUMBERLAND, WI 54829-726

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: CUMBERLAND MUNICIPAL UTILITY

Utility Address: 1265 2ND AVENUE
P.O. BOX 726
CUMBERLAND, WI 54829-726

When was utility organized? 11/20/1898

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MRS LORI ANN NYHUS

Title: OFFICE SUPERVISOR

Office Address:

1265 2ND AVENUE
P.O. BOX 726
CUMBERLAND, WI 54829

Telephone: (715) 822 - 2595

Fax Number: (715) 822 - 3621

E-mail Address: utillori@charter.net

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

Name:

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

Name: GEORGE MOMCHILOVICH

Title: COMMISSION PRESIDENT

Office Address:

1265 2ND AVENUE
CUMBERLAND, WI 54829

Telephone: (715) 822 - 8298

Fax Number:

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: TOM POLACEK

Title: PARTNER

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

Telephone: (608) 249 - 6622

Fax Number:

E-mail Address:

Date of most recent audit report: 2/14/2006

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

Names and titles of utility management including manager or superintendent:

Name: MR CHARLES J CHRISTENSEN

Title: GENERAL MANAGER

Office Address:
1265 2ND AVENUE
P.O. BOX 726
CUMBERLAND, WI 54829

Telephone: (715) 822 - 2595

Fax Number: (715) 822 - 3621

E-mail Address: UTILCHUCK@CHARTER.NET

Name of utility commission/committee: Cumberland Municipal Utility Commission

- Names of members of utility commission/committee:**
MR GEORGE MOMCHILOVICH, PRESIDENT
MR LOUIS MUENCH, JR, COMMISSIONER
MR JOHN SCHWANKE, CITY REPRESENTATIVE
MR HUBERT THOE, COMMISSIONER
MR GERALD THON, COMMISSIONER

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)	3,121,227	3,040,437	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	2,020,975	2,032,985	2
Depreciation Expense (403)	558,707	553,532	3
Amortization Expense (404-407)	1,386	1,386	4
Taxes (408)	281,925	298,221	5
Total Operating Expenses	2,862,993	2,886,124	
Net Operating Income	258,234	154,313	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	258,234	154,313	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	9,742	26,059	9
Interest and Dividend Income (419)	16,188	18,857	10
Miscellaneous Nonoperating Income (421)	47,702	1,795	11
Total Other Income	73,632	46,711	
Total Income	331,866	201,024	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(18,065)	(18,065)	12
Other Income Deductions (426)	32,300	31,949	13
Total Miscellaneous Income Deductions	14,235	13,884	
Income Before Interest Charges	317,631	187,140	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	181,410	188,892	14
Amortization of Debt Discount and Expense (428)	7,572	7,896	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	9,458	10,659	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	198,440	207,447	
Net Income	119,191	(20,307)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	5,373,232	5,393,539	20
Balance Transferred from Income (433)	119,191	(20,307)	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	5,492,423	5,373,232	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	3,121,227		3,121,227	1
Total (Acct. 400):	3,121,227	0	3,121,227	
Operation and Maintenance Expense (401-402):				
Derived	2,020,975		2,020,975	2
Total (Acct. 401-402):	2,020,975	0	2,020,975	
Depreciation Expense (403):				
Derived	558,707		558,707	3
Total (Acct. 403):	558,707	0	558,707	
Amortization Expense (404-407):				
Derived	1,386		1,386	4
Total (Acct. 404-407):	1,386	0	1,386	
Taxes (408):				
Derived	281,925		281,925	5
Total (Acct. 408):	281,925	0	281,925	
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:	258,234	0	258,234	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE	0		0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
UTILITY OWNED APARTMENT	5,332		5,332	10
UTILITY OWNED APARTMENT - 2	4,410		4,410	11
Total (Acct. 418):	9,742	0	9,742	

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):			
CD INTEREST	937	0	937 12
MONEY MARKET INTEREST	24	0	24 13
LOCAL GOVERNMENT INVESTMENT POOL INTEREST	79	0	79 14
BOND INTEREST	2,809	0	2,809 15
SWEEP ACCOUNT INTEREST	12,339	0	12,339 16
Total (Acct. 419):	16,188	0	16,188
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	[REDACTED]	47,099	47,099 17
Contributed Plant - Electric	[REDACTED]	603	603 18
NONE	0	0	0 19
Total (Acct. 421):	0	47,702	47,702
TOTAL OTHER INCOME:	25,930	47,702	73,632

MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(18,065)	[REDACTED]	(18,065) 20
NONE	0	0	0 21
Total (Acct. 425):	(18,065)	0	(18,065)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	12,947	12,947 22
Depreciation Expense on Contributed Plant - Electric	[REDACTED]	18,528	18,528 23
MEUW GENERAL AND ASSESSMENT DUES	825	0	825 24
Total (Acct. 426):	825	31,475	32,300
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(17,240)	31,475	14,235

INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	181,410	[REDACTED]	181,410 25
Total (Acct. 427):	181,410	0	181,410
Amortization of Debt Discount and Expense (428):			
AMORTIZATION EXPENSE - BOND	7,572	[REDACTED]	7,572 26
Total (Acct. 428):	7,572	0	7,572

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			
Amortization of Premium on Debt--Cr. (429):			
NONE	0		0 27
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	9,458		9,458 28
Total (Acct. 430):	9,458	0	9,458
Other Interest Expense (431):			
Derived	0		0 29
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 30
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	198,440	0	198,440
NET INCOME:	102,964	16,227	119,191
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	5,360,961	12,271	5,373,232 31
Total (Acct. 216):	5,360,961	12,271	5,373,232
Balance Transferred from Income (433):			
Derived	102,964	16,227	119,191 32
Total (Acct. 433):	102,964	16,227	119,191
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 33
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 34
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 35
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 36
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	5,463,925	28,498	5,492,423

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	0			0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0	0			0	2
Payroll	0	0			0	3
Materials	0	0			0	4
Taxes	0	0			0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	306,060	2,815,167	0	0	3,121,227	1
Less: interdepartmental sales	415	10,246	0	0	10,661	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	4				4	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	305,641	2,804,921	0	0	3,110,562	

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	95,782		95,782	1
Electric operating expenses	347,037		347,037	2
Gas operating expenses	0		0	3
Heating operating expenses	0		0	4
Sewer operating expenses	0		0	5
Merchandising and jobbing	0		0	6
Other nonutility expenses	120		120	7
Water utility plant accounts	0		0	8
Electric utility plant accounts	5,058		5,058	9
Gas utility plant accounts	0		0	10
Heating utility plant accounts	0		0	11
Sewer utility plant accounts	0		0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts	40,353		40,353	19
Total Payroll	488,350	0	488,350	

FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	2	1
Electric	8	2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	16,037,152	15,743,241	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	7,981,761	7,444,712	2
Net Utility Plant	8,055,391	8,298,529	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	45,285	45,285	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	42,803	42,803	4
Net Nonutility Property	2,482	2,482	
Investment in Municipality (123)	356,661	383,558	5
Other Investments (124)	0	0	6
Special Funds (125)	355,167	371,673	7
Total Other Property and Investments	714,310	757,713	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	552,302	288,529	8
Temporary Cash Investments (132)	61,100	59,514	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	153,391	185,477	11
Other Accounts Receivable (143)	93,461	79,730	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	(61)	(57)	13
Receivables from Municipality (145)	28,562	15,595	14
Materials and Supplies (150)	150,182	149,080	15
Prepayments (165)	39,401	38,397	16
Other Current and Accrued Assets (170)	0	0	17
Total Current and Accrued Assets	1,078,460	816,379	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	50,386	57,958	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	21,229	20
Total Deferred Debits	50,386	79,187	
Total Assets and Other Debits	9,898,547	9,951,808	

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)	255,174	198,896	21
Appropriated Earned Surplus (215)	0	0	22
Unappropriated Earned Surplus (216)	5,492,423	5,373,232	23
Total Proprietary Capital	5,747,597	5,572,128	
LONG-TERM DEBT			
Bonds (221)	3,090,000	3,250,000	24
Advances from Municipality (223)	131,961	153,809	25
Other Long-Term Debt (224)	15,600	20,800	26
Total Long-Term Debt	3,237,561	3,424,609	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	142,744	163,408	28
Payables to Municipality (233)	65,259	57,859	29
Customer Deposits (235)	225	225	30
Taxes Accrued (236)	240,839	256,995	31
Interest Accrued (237)	14,474	15,152	32
Other Current and Accrued Liabilities (238)	124,693	118,207	33
Total Current and Accrued Liabilities	588,234	611,846	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	0	35
Other Deferred Credits (253)	325,165	343,230	36
Total Deferred Credits	325,165	343,230	
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	9,898,557	9,951,813	

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	2,126,253	0	0	13,616,988	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)	1,534,811	0	0	13,018,210	2
Utility Plant in Service - Contributed Plant (101.2)	824,252	0	0	484,180	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)				141,321	7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)					9
Utility Plant Acquisition Adjustments (108)				34,378	10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	2,359,063	0	0	13,678,089	
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)	582,517	0	0	6,947,325	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	232,247	0	0	219,672	13
Total Accumulated Provision	814,764	0	0	7,166,997	
Net Utility Plant	1,544,299	0	0	6,511,092	

**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)	541,271	6,482,997			7,024,268	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	51,702	507,005			558,707	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	3,441				3,441	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	2,725	15,175			17,900	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	57,868	522,180	0	0	580,048	16
Debits during year						17
Book cost of plant retired	16,622	57,852			74,474	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	16,622	57,852	0	0	74,474	25
Balance end of year (110.1)	582,517	6,947,325	0	0	7,529,842	26
Composite Depreciation Rate?	No	No				27
If yes, what is the rate?						28

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

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

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	219,300	201,144			420,444	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	12,947	18,528			31,475	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	12,947	18,528	0	0	31,475	16
Debits during year						17
Book cost of plant retired	0	0			0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (110.1)	232,247	219,672	0	0	451,919	26
Composite Depreciation Rate?	No	No				27
If yes, what is the rate?						28

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
Utility owned apartment	34,362	0	0	34,362	2
Water chlorinator	527	0	0	527	3
UTILITY OWNED HOME	10,396	0	0	10,396	4
Total Nonutility Property (121)	45,285	0	0	45,285	
Less accum. prov. depr. & amort. (122)	42,803	0	0	42,803	5
Net Nonutility Property	2,482	0	0	2,482	

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

Particulars (a)	Amount (b)	
Balance first of year	(57)	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	4	5
Accounts written off during the year: Others	0	6
Total accounts written off	4	
Balance end of year	(61)	

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	42,186				42,186	31,346	1
Other			92,053		92,053	101,571	2
Total Electric Utility					134,239	132,917	

Account	Total End of Year	Amount Prior Year	
Electric utility total	134,239	132,917	1
Water utility	15,943	16,163	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	150,182	149,080	

**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)				
ELECTRIC REVENUE BOND - 2000	7,572	0	50,386	1
Total			<u><u>50,386</u></u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u><u>0</u></u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	198,896	1
Changes during year (explain):		
EASTSIDE PROJECT	56,278	2
Balance end of year	<u><u>255,174</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)	
2000 ELECTRIC REVENUE BOND	10/01/2000	12/01/2008	5.87%	3,090,000	1
Total Bonds (Account 221):				3,090,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
UNFUNDED LIABILITY DUE TO CITY	07/01/2003	06/01/2011	3.75%	131,961	1
Total for Account 223				131,961	
Other Long-Term Debt (224)					
PAYABLES TO BARRON ELECTRIC	12/31/2003	12/31/2008	0.00%	15,600	2
Total for Account 224				15,600	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	256,995	1
Accruals:		
Charged water department expense	37,468	2
Charged electric department expense	244,452	3
Charged sewer department expense	1,029	4
Other (explain):		
NONE		5
Total Accruals and other credits	282,949	
Taxes paid during year:		
County, state and local taxes	256,995	6
Social Security taxes	33,653	7
PSC Remainder Assessment	2,631	8
Other (explain):		
WISCONSIN GROSS RECEIPTS TAX	5,826	9
Total payments and other debits	299,105	
Balance end of year	240,839	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
ELECTRIC REVENUE BONDS - 2000	15,161	181,410	182,088	14,483	1
Subtotal	15,161	181,410	182,088	14,483	
Advances from Municipality (223)					
UNFUNDED LIABILITY DUE TO CITY	0	9,458	9,458	0	2
Subtotal	0	9,458	9,458	0	
Other Long-Term Debt (224)					
NONE	0	0	0	0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
Customer Deposits	(9)	0	0	(9)	4
Subtotal	(9)	0	0	(9)	
Total	15,152	190,868	191,546	14,474	

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):		
PAYMENTS DUE TO CITY FOR DEVELOPMENT	213,782	1
INTEREST ACCRUED ON ABOVE	142,879	2
Total (Acct. 123):	356,661	
Other Investments (124):		
NONE		3
Total (Acct. 124):	0	
Special Funds (125):		
2000 BOND REDEMPTION RESERVE	355,167	4
Total (Acct. 125):	355,167	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	24,141	6
Electric	127,561	7
Sewer (Regulated)		8
Other (specify):		
AMOUNT DUE FOR PUBLIC BENEFITS COLLECTION	1,269	9
AMOUNT DUE FOR SALES FOR RESALE	420	10
Total (Acct. 142):	153,391	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	65,259	11
Merchandising, jobbing and contract work		12
Other (specify):		
AMOUNT DUE FOR MISC WORK	3,197	13
POLE ATTACHMENTS	4,358	14
AMOUNT OWED FROM CEDC	12,285	15
PHONE CHARGES AND MISC.	779	16
INTEREST RECEIVABLE	7,583	17
Total (Acct. 143):	93,461	
Receivables from Municipality (145):		
AMOUNTS PLACED ON TAX ROLL	4,199	18
AMOUNT DUE TO UTILITY FOR BILLING AND COLLECTING	6,164	19
ADDITIONAL FIRE PROTECTION DUE	8,725	20
JOINT METER ALLOCATION BALANCE DUE	9,474	21
Total (Acct. 145):	28,562	

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)	
Prepayments (165):		
PREPAID LIABILITY & WORKER'S COMP INSURANCE PREMIUMS	12,580	22
PREPAID BOILER & MACHINERY INSURANCE PREMIUMS	2,644	23
PREPAID PROPERTY INSURANCE PREMIUMS	5,990	24
PREPAID HEALTH INSURANCE PREMIUMS	15,114	25
PREPAID LIFE INSURANCE PREMIUMS	1,735	26
PREPAID STORAGE TANK LIABILITY	326	27
PREPAID DENTAL INSURANCE PREMIUMS	1,012	28
Total (Acct. 165):	39,401	
Extraordinary Property Losses (182):		
NONE	0	29
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE	0	30
Total (Acct. 183):	0	
Payables to Municipality (233):		
SEWER BILLINGS DUE TO CITY	65,259	31
Total (Acct. 233):	65,259	
Other Deferred Credits (253):		
Regulatory Liability	325,165	32
NONE		33
Total (Acct. 253):	325,165	

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)	1,431,431	12,966,309	0	0	14,397,740	1
Materials and Supplies	16,053	133,578	0	0	149,631	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	561,894	6,715,161	0	0	7,277,055	4
Customer Advances for Construction					0	5
Regulatory Liability	179,312	154,885	0	0	334,197	6
NONE					0	7
Average Net Rate Base	706,278	6,229,841	0	0	6,936,119	
Net Operating Income	61,704	196,530	0	0	258,234	8
Net Operating Income as a percent of						
Average Net Rate Base	8.74%	3.15%	N/A	N/A	3.72%	

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	184,159	159,071	0	0	343,230	1
Add credits during year:					0	2
Deduct charges:						
Miscellaneous Amortization (425)	9,693	8,372	0	0	18,065	3
Other (specify):					0	4
Balance End of Year	174,466	150,699	0	0	325,165	

FINANCIAL SECTION FOOTNOTES

Income Statement Account Details (Page F-02)

General footnotes

ACCOUNT 418 - 2004 WAS INCREASED DUE TO SALE OF RENTAL PROPERTY IN YEAR 2004.

Balance Sheet (Page F-06)

General footnotes

ACCOUNT 131 - 2004 WAS SIGNIFICANTLY LOWER DUE TO GENERAION PROJECT PAYMENTS MADE.

If Total Assets and Other Debits differ from Total Liabilities and Other Credits by \$10 or less, please explain.

ASSETS AND OTHER DEBITS DIFFER FROM TOTAL LIABILITIES BY \$10 DUE TO ROUNDING.

Notes Payable & Miscellaneous Long-Term Debt (Page F-16)

General footnotes

ACCOUNT 224: PAYABLES TO BARRON ELECTRIC - THIS IS AN ANNUAL PAYMENT DUE, WITHOUT INTEREST, PER AGREEMENT WITH BARRON ELECTRIC.

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

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

ACCOUNT 142: DECREASE IN 2005 DUE TO CUSTOMER PAYING THEIR ACCOUNT PRIOR TO 12/31/05 IN YEAR 2005, IN 2004, DID NOT PAY UNTIL AFTER 01/01/05.

ACCOUNT 143: INCREASE DUE TO AMOUNT BILLED AND OWED FROM CEDC, PAID IN JANUARY OF 2006.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	301,360	289,026	1
Total Sales of Water	301,360	289,026	
Other Operating Revenues			
Forfeited Discounts (470)	1,139	996	2
Miscellaneous Service Revenues (471)	760	665	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	2,801	3,006	6
Total Other Operating Revenues	4,700	4,667	
Total Operating Revenues	306,060	293,693	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	0	0	7
Pumping Expenses (620-625)	42,337	35,991	8
Water Treatment Expenses (630-635)	0	1	9
Transmission and Distribution Expenses (640-655)	51,591	48,921	10
Customer Accounts Expenses (901-904)	12,591	12,768	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	48,667	44,901	13
Total Operation and Maintenance Expenses	155,186	142,582	
Other Operating Expenses			
Depreciation Expense (403)	51,702	49,003	14
Amortization Expense (404-407)	0	0	15
Taxes (408)	37,468	39,568	16
Total Other Operating Expenses	89,170	88,571	
Total Operating Expenses	244,356	231,153	
NET OPERATING INCOME	61,704	62,540	

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	13	389	1,199	1
Commercial	1	42	108	2
Industrial	0			3
Total Unmetered Sales to General Customers (460)	14	431	1,307	
Metered Sales to General Customers (461)				
Residential	826	34,034	87,537	4
Commercial	146	21,548	33,887	5
Industrial	5	103,180	80,488	6
Total Metered Sales to General Customers (461)	977	158,762	201,912	
Private Fire Protection Service (462)	10		4,390	7
Public Fire Protection Service (463)	1		87,225	8
Other Sales to Public Authorities (464)	15	2,766	6,111	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	1	257	415	12
Total Sales of Water	1,018	162,216	301,360	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	87,225	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify): NONE		4
Total Public Fire Protection Service (463)	87,225	
Forfeited Discounts (470):		
Customer late payment charges	1,139	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	1,139	
Miscellaneous Service Revenues (471):		
RECONNECTS	760	7
Total Miscellaneous Service Revenues (471)	760	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	2,801	10
Other (specify): NONE		11
Total Other Water Revenues (474)	2,801	

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)	0	0	4
Total Source of Supply Expenses	0	0	
PUMPING EXPENSES			
Operation Labor (620)	21,413	18,904	5
Fuel for Power Production (621)	0	0	6
Fuel or Power Purchased for Pumping (622)	9,044	8,919	7
Operation Supplies and Expenses (623)	6,707	3,110	8
Maintenance of Pumping Plant (625)	5,173	5,058	9
Total Pumping Expenses	42,337	35,991	
WATER TREATMENT EXPENSES			
Operation Labor (630)	0	0	10
Chemicals (631)	0	0	11
Operation Supplies and Expenses (632)	0	0	12
Maintenance of Water Treatment Plant (635)	0	1	13
Total Water Treatment Expenses	0	1	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	14,701	12,683	14
Operation Supplies and Expenses (641)	4,844	3,728	15
Maintenance of Distribution Reservoirs and Standpipes (650)	0	2,656	16
Maintenance of Mains (651)	6,707	5,192	17
Maintenance of Services (652)	10,785	9,895	18
Maintenance of Meters (653)	5,750	6,465	19
Maintenance of Hydrants (654)	8,404	8,050	20
Maintenance of Other Plant (655)	400	252	21
Total Transmission and Distribution Expenses	51,591	48,921	

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)	3,369	2,898	22
Accounting and Collecting Labor (902)	7,924	8,256	23
Supplies and Expenses (903)	1,298	1,614	24
Uncollectible Accounts (904)	0	0	25
Total Customer Accounts Expenses	12,591	12,768	
SALES EXPENSES			
Sales Expenses (910)	0	0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	2,227	2,478	27
Office Supplies and Expenses (921)	1,523	1,147	28
Administrative Expenses Transferred--Credit (922)	0	0	29
Outside Services Employed (923)	3,087	2,766	30
Property Insurance (924)	7,172	6,852	31
Injuries and Damages (925)	1,195	1,425	32
Employee Pensions and Benefits (926)	20,850	19,600	33
Regulatory Commission Expenses (928)	0	0	34
Miscellaneous General Expenses (930)	5,212	5,228	35
Transportation Expenses (933)	6,295	4,183	36
Maintenance of General Plant (935)	1,106	1,222	37
Total Administrative and General Expenses	48,667	44,901	
Total Operation and Maintenance Expenses	155,186	142,582	

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		32,773	34,872	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,029	983	2
Net property tax equivalent		31,744	33,889	
Social Security		5,067	4,752	3
PSC Remainder Assessment		657	927	4
Other (specify): NONE			0	5
Total tax expense		37,468	39,568	

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			Barron				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.200000				3
County tax rate	mills		4.920000				4
Local tax rate	mills		6.740000				5
School tax rate	mills		9.440000				6
Voc. school tax rate	mills		1.150000				7
Other tax rate - Local	mills		0.550000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		23.000000				10
Less: state credit	mills		1.080000				11
Net tax rate	mills		21.920000				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.740000				14
Combined School Tax Rate	mills		10.590000				15
Other Tax Rate - Local	mills		0.550000				16
Total Local & School Tax	mills		17.880000				17
Total Tax Rate	mills		23.000000				18
Ratio of Local and School Tax to Total	dec.		0.777391				19
Total tax net of state credit	mills		21.920000				20
Net Local and School Tax Rate	mills		17.040417				21
Utility Plant, Jan. 1	\$	2,126,253	2,126,253				22
Materials & Supplies	\$	16,163	16,163				23
Subtotal	\$	2,142,416	2,142,416				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,142,416	2,142,416				26
Assessment Ratio	dec.		0.897700				27
Assessed Value	\$	1,923,247	1,923,247				28
Net Local & School Rate	mills		17.040417				29
Tax Equiv. Computed for Current Year	\$	32,773	32,773				30
Tax Equivalent per 1994 PSC Report	\$	29,171					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	32,773					34

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	2,321		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	62,469		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	64,790	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	21,470		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	171,110		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	2,668		20
Total Pumping Plant	195,248	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	3,631		23
Total Water Treatment Plant	3,631	0	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			2,321	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			62,469	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	64,790	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			21,470	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			171,110	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			2,668	20
Total Pumping Plant	0	0	195,248	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			3,631	23
Total Water Treatment Plant	0	0	3,631	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	6,375		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	57,729		26
Transmission and Distribution Mains (343)	357,186	136,125	27
Fire Mains (344)	0		28
Services (345)	94,493	10,180	29
Meters (346)	122,514	5,529	30
Hydrants (348)	124,042	35,290	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	762,339	187,124	
GENERAL PLANT			
Land and Land Rights (389)	5,173		33
Structures and Improvements (390)	118,513	21,049	34
Office Furniture and Equipment (391)	6,011	625	35
Computer Equipment (391.1)	25,572	3,009	36
Transportation Equipment (392)	40,456	10,725	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	19,426	850	39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	29,299		41
Communication Equipment (397)	6,940		42
SCADA Equipment (397.1)	46,470		43
Miscellaneous Equipment (398)	4,183		44
Other Tangible Property (399)	0		45
Total General Plant	302,043	36,258	
Total utility plant in service directly assignable	1,328,051	223,382	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	1,328,051	223,382	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			6,375 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			57,729 26
Transmission and Distribution Mains (343)			493,311 27
Fire Mains (344)			0 28
Services (345)	388		104,285 29
Meters (346)	40		128,003 30
Hydrants (348)	2,886		156,446 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	3,314	0	946,149
GENERAL PLANT			
Land and Land Rights (389)			5,173 33
Structures and Improvements (390)			139,562 34
Office Furniture and Equipment (391)			6,636 35
Computer Equipment (391.1)	2,718		25,863 36
Transportation Equipment (392)	9,840		41,341 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)	750		19,526 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			29,299 41
Communication Equipment (397)			6,940 42
SCADA Equipment (397.1)			46,470 43
Miscellaneous Equipment (398)			4,183 44
Other Tangible Property (399)			0 45
Total General Plant	13,308	0	324,993
Total utility plant in service directly assignable	16,622	0	1,534,811
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	16,622	0	1,534,811

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	5,000		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	5,000	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	0	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			5,000 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	5,000
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	0
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	581,085	46,574	27
Fire Mains (344)	0		28
Services (345)	104,870	525	29
Meters (346)	0		30
Hydrants (348)	86,198		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	772,153	47,099	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	0	0	
Total utility plant in service directly assignable	777,153	47,099	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	777,153	47,099	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			627,659 27
Fire Mains (344)			0 28
Services (345)			105,395 29
Meters (346)			0 30
Hydrants (348)			86,198 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	819,252
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	824,252
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	824,252

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			9,446	9,446	1
February			8,164	8,164	2
March			8,956	8,956	3
April			7,135	7,135	4
May			7,131	7,131	5
June			14,049	14,049	6
July			42,077	42,077	7
August			35,709	35,709	8
September			38,353	38,353	9
October			10,666	10,666	10
November			6,309	6,309	11
December			7,622	7,622	12
Total annual pumpage	0	0	195,617	195,617	
Less: Water sold				162,216	13
Volume pumped but not sold				33,401	14
Volume sold as a percent of volume pumped				83%	15
Volume used for water production, water quality and system maintenance				5,348	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				5,348	19
Volume pumped but unaccounted for				28,053	20
Percent of water lost				14%	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.)				1,674	24
Date of maximum: 8/4/2005					25
Cause of maximum:					26
SENECA FOODS CANNING FACTORY					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				166	27
Date of minimum: 5/1/2005					28
Total KWH used for pumping for the year				122,783	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	1st	230	6	47,987	Yes	1
WELL	3rd	385	24	716	Yes	2
WELL	4th	295	20	217,528	Yes	3
WELL	5th	481	12	269,705	Yes	4

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	1ST	3RD	4TH	1
Location	1625 3RD AVENUE	ARCADE & MARSHALL	WASHINGTON & THIRD	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	FAIRBANKS MORSE	FAIRBANKS MORSE	FAIRBANKS MORSE	5
Year Installed	1894	1950	1964	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	230	740	470	8
Pump Motor or Standby Engine Mfr	WEST	US MOTOR	WEST	9 10
Year Installed	1951	1950	1966	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	15	75	60	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	5TH			14
Location	BERDAN & FIFTH			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	JOHNSTON			18
Year Installed	1973			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	700			21
Pump Motor or Standby Engine Mfr	GE			22 23
Year Installed	1973			24
Type	ELECTRIC			25
Horsepower	100			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	1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1962		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	95		6
Total capacity in gallons (actual)	300,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER		9
Points of application (wellhouse, central facilities, booster station, other)	OTHER		10
Filters, type (gravity, pressure, other, none)	OTHER		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	N		14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	1.500	200	0	0	0	200	1
M	D	2.000	544	0	0	0	544	2
A	D	4.000	349	0	0	0	349	3
M	D	4.000	17,978	0	0	0	17,978	4
A	D	6.000	4,097	0	0	0	4,097	5
M	D	6.000	33,311	220	0	0	33,531	6
M	T	6.000	132	0	0	0	132	7
M	D	8.000	37,804	1,560	0	0	39,364	8
M	T	8.000	384	0	0	0	384	9
M	D	10.000	6,140	0	0	0	6,140	10
M	T	10.000	196	0	0	0	196	11
P	T	12.000	0	135			135	12
Total Within Municipality			101,135	1,915	0	0	103,050	
Total Utility			101,135	1,915	0	0	103,050	

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	829	0	0	0	829	5	1
M	1.000	82	13	1	0	94		2
M	1.250	7	0	0	0	7		3
M	1.500	19	0	0	0	19		4
M	2.000	14	1	0	0	15		5
M	3.000	1	0	0	0	1		6
M	4.000	4	0	0	0	4		7
M	8.000	1	0	0	0	1		8
Total Utility		957	14	1	0	970	5	

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	941	23	1	0	963	96	1
0.750	2	0	0	0	2	1	2
1.000	18	1	0	0	19	2	3
1.250	6	0	0	0	6	0	4
1.500	24	0	0	0	24	3	5
2.000	11	0	0	0	11	2	6
3.000	7	1	0	0	8	0	7
4.000	4	0	0	0	4	1	8
8.000	2	0	0	0	2	1	9
Total:	1,015	25	1	0	1,039	106	

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	837	110	0	7	0	9	963	1
0.750	2	0	0	0	0	0	2	2
1.000	0	16	1	0	0	2	19	3
1.250	0	6	0	0	0	0	6	4
1.500	0	19	1	4	0	0	24	5
2.000	0	8	1	2	0	0	11	6
3.000	0	4	1	2	0	1	8	7
4.000	0	0	1	1	0	2	4	8
8.000	0	0	1	0	0	1	2	9
Total:	839	163	6	16	0	15	1,039	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	170	11	1		180	2
Total Fire Hydrants	170	11	1	0	180	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	175
Number of distribution system valves end of year:	435
Number of distribution valves operated during year:	120

WATER OPERATING SECTION FOOTNOTES

Other Operating Revenues (Water) (Page W-04)

General footnotes

ACCOUNT 463: PER FIRE DEPARTMENT, NO WATER USED FROM HYDRANTS FOR FIRES OUTSIDE CITY LIMITS.

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

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

OTHER TAX RATE - LOCAL, BEAVER DAM LAKE DISTRICT TAX.

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

General footnotes

ACCOUNTS 343, 345 & 348 - EASTSIDE PROJECT

Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-10)

General footnotes

ACCOUNT 343 - EASTSIDE PROJECT

Water Mains (Page W-17)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

EASTSIDE ADDITION PROJECT WAS FINANCED THROUGH ASSESSMENTS AS WELL AS CAPITAL INVESTED IN MUNICIPALITY.

Water Services (Page W-18)

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

SERVICE ADDITIONS WERE FINANCED BOTH THROUGH ASSESSMENT AND CAPITAL PAID IN BY MUNICIPALITY.

WATER OPERATING SECTION FOOTNOTES

Meters (Page W-19)

General footnotes

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

METERS 1" OR SMALLER ARE TESTED AT LEAST EVERY 10 YEARS, MANY ARE TESTED SOONER.

WATER OPERATING SECTION FOOTNOTES

Meters (Page W-19)

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

YES

Hydrants and Distribution System Valves (Page W-20)

General footnotes

NUMBER OF DISTRIBUTION SYSTEM VALVES END OF YEAR HAS BEEN REPORTED AS 200 LESS THAN THE ACTUAL FOR MANY YEARS - NOT SURE WHY THE COUNT WAS OFF, BUT WITH A COMPUTER PROGRAM SET UP IN 2005, WE WERE ABLE TO GET THE ACCURATE COUNT.

1/2 OF DISTRIBUTION VALVES WERE NOT OPERATED IN 2005, HOWEVER, THEY WILL BE IN 2006 - WE ARE WORKING AT GETTING A BETTER SYSTEM FOR THIS AND WITH A NEW COMPUTER PROGRAM, WE HAVE A MUCH MORE ACCURATE SYSTEM TO RECORD THIS.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Electricity			
Sales of Electricity (440-448)	2,796,301	2,730,265	1
Total Sales of Electricity	2,796,301	2,730,265	
Other Operating Revenues			
Forfeited Discounts (450)	8,201	5,998	2
Miscellaneous Service Revenues (451)	1,540	1,275	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	8,256	8,044	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	869	1,162	7
Amortization of Construction Grants (457)	0	0	8
Total Other Operating Revenues	18,866	16,479	
Total Operating Revenues	2,815,167	2,746,744	
Operation and Maintenance Expenses			
Power Production Expenses (500-546)	1,265,277	1,335,689	9
Transmission Expenses (550-553)	8,000	9,270	10
Distribution Expenses (560-576)	183,818	170,487	11
Customer Accounts Expenses (901-904)	54,136	53,545	12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-935)	354,558	321,412	14
Total Operation and Maintenance Expenses	1,865,789	1,890,403	
Other Expenses			
Depreciation Expense (403)	507,005	504,529	15
Amortization Expense (404-407)	1,386	1,386	16
Taxes (408)	244,457	258,653	17
Total Other Expenses	752,848	764,568	
Total Operating Expenses	2,618,637	2,654,971	
NET OPERATING INCOME	196,530	91,773	

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	8,201	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	8,201	
Miscellaneous Service Revenues (451):		
RECONNECTS	1,540	3
Total Miscellaneous Service Revenues (451)	1,540	
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 CONTACTS FROM CABLE TV AND TELEPHONE COMPANY	8,256	5
Total Rent from Electric Property (454)	8,256	
Interdepartmental Rents (455):		
NONE	0	6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
SALES TAX DISCOUNT	369	7
NSF FEES	150	8
BANNER FEES	350	9
Total Other Electric Revenues (456)	869	
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)	58,455	57,203	11
Fuel (539)	78,395	63,420	12
Operation Supplies and Expenses (540)	20,142	28,283	13
Maintenance of Other Power Production Plant (543)	73,325	178,731	14
Total Other Power Generation Expenses	230,317	327,637	
OTHER POWER SUPPLY EXPENSES			
Purchased Power (545)	1,034,960	1,008,052	15
Other Expenses (546)	0	0	16
Total Other Power Supply Expenses	1,034,960	1,008,052	
Total Power Production Expenses	1,265,277	1,335,689	
TRANSMISSION EXPENSES			
Operation Supervision and Labor (550)	0	0	17
Operation Supplies and Expenses (551)	8,000	9,270	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	8,000	9,270	
DISTRIBUTION EXPENSES			
Operation Supervision Expenses (560)	37,174	33,394	20
Line and Station Labor (561)	22,496	20,133	21
Line and Station Supplies and Expenses (562)	10,794	11,694	22
Street Lighting and Signal System Expenses (565)	15,318	15,319	23
Meter Expenses (566)	11,693	10,508	24
Customer Installations Expenses (567)	11,846	11,975	25
Miscellaneous Distribution Expenses (569)	7,452	7,812	26
Maintenance of Structures and Equipment (571)	0	0	27
Maintenance of Lines (572)	32,476	28,602	28
Maintenance of Line Transformers (573)	13,500	12,641	29
Maintenance of Street Lighting and Signal Systems (574)	9,737	9,401	30
Maintenance of Meters (575)	11,332	9,008	31
Maintenance of Miscellaneous Distribution Plant (576)	0	0	32
Total Distribution Expenses	183,818	170,487	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	6,661	5,733	33
Accounting and Collecting Labor (902)	39,700	39,209	34
Supplies and Expenses (903)	7,775	8,603	35
Uncollectible Accounts (904)	0	0	36
Total Customer Accounts Expenses	54,136	53,545	
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)	6,683	6,983	38
Office Supplies and Expenses (921)	4,206	3,084	39
Administrative Expenses Transferred -- Credit (922)	0	0	40
Outside Services Employed (923)	7,690	14,112	41
Property Insurance (924)	51,517	50,557	42
Injuries and Damages (925)	4,597	4,584	43
Employee Pensions and Benefits (926)	234,339	208,960	44
Regulatory Commission Expenses (928)	7,509	0	45
Miscellaneous General Expenses (930)	20,530	19,221	46
Transportation Expenses (933)	14,379	9,750	47
Maintenance of General Plant (935)	3,108	4,161	48
Total Administrative and General Expenses	354,558	321,412	
 Total Operation and Maintenance Expenses	 1,865,789	 1,890,403	

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		208,073	222,121	1
Social Security		28,585	28,650	2
Wisconsin Gross Receipts Tax		5,826	5,099	3
PSC Remainder Assessment		1,973	2,783	4
Other (specify): NONE			0	5
Total tax expense		<u>244,457</u>	<u>258,653</u>	

PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Barron				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.200000				3
County tax rate	mills		4.920000				4
Local tax rate	mills		6.740000				5
School tax rate	mills		9.440000				6
Voc. school tax rate	mills		1.150000				7
Other tax rate - Local	mills		0.550000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		23.000000				10
Less: state credit	mills		1.080000				11
Net tax rate	mills		21.920000				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.740000				14
Combined School Tax Rate	mills		10.590000				15
Other Tax Rate - Local	mills		0.550000				16
Total Local & School Tax	mills		17.880000				17
Total Tax Rate	mills		23.000000				18
Ratio of Local and School Tax to Total	dec.		0.777391				19
Total tax net of state credit	mills		21.920000				20
Net Local and School Tax Rate	mills		17.040417				21
Utility Plant, Jan. 1	\$	13,639,604	13,639,604				22
Materials & Supplies	\$	132,917	132,917				23
Subtotal	\$	13,772,521	13,772,521				24
Less: Plant Outside Limits	\$	170,506	170,506				25
Taxable Assets	\$	13,602,015	13,602,015				26
Assessment Ratio	dec.		0.897700				27
Assessed Value	\$	12,210,529	12,210,529				28
Net Local & School Rate	mills		17.040417				29
Tax Equiv. Computed for Current Year	\$	208,073	208,073				30
Tax Equivalent per 1994 PSC Report	\$	128,465					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$	208,073					32 33
Tax equiv. for current year (see note 5)	\$	208,073					34

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
STEAM PRODUCTION PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Boiler Plant Equipment (312)	0		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	0		8
Accessory Electric Equipment (315)	0		9
Miscellaneous Power Plant Equipment (316)	0		10
Total Steam Production Plant	0	0	
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)	0		11
Structures and Improvements (331)	0		12
Reservoirs, Dams and Waterways (332)	0		13
Water Wheels, Turbines and Generators (333)	0		14
Accessory Electric Equipment (334)	0		15
Miscellaneous Power Plant Equipment (335)	0		16
Roads, Railroads and Bridges (336)	0		17
Total Hydraulic Production Plant	0	0	
OTHER PRODUCTION PLANT			
Land and Land Rights (340)	6,340		18
Structures and Improvements (341)	1,347,054		19
Fuel Holders, Producers and Accessories (342)	387,592		20
Prime Movers (343)	2,890,625		21
Generators (344)	2,410,574		22
Accessory Electric Equipment (345)	1,754,314		23
Miscellaneous Power Plant Equipment (346)	8,950		24
Total Other Production Plant	8,805,449	0	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
STEAM PRODUCTION PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
Total Steam Production Plant	0	0	0
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
Total Hydraulic Production Plant	0	0	0
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			6,340 18
Structures and Improvements (341)			1,347,054 19
Fuel Holders, Producers and Accessories (342)			387,592 20
Prime Movers (343)			2,890,625 21
Generators (344)			2,410,574 22
Accessory Electric Equipment (345)			1,754,314 23
Miscellaneous Power Plant Equipment (346)			8,950 24
Total Other Production Plant	0	0	8,805,449

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Land and Land Rights (350)	8,076		25
Structures and Improvements (352)	0		26
Station Equipment (353)	226,882		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	99,527		29
Overhead Conductors and Devices (356)	31,719		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	366,204	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	18,296		34
Structures and Improvements (361)	0		35
Station Equipment (362)	447,384		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	146,617		38
Overhead Conductors and Devices (365)	134,808		39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	636,371	14,884	41
Line Transformers (368)	502,900	6,641	42
Services (369)	48,308	2,895	43
Meters (370)	233,240	2,785	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	336,630		47
Total Distribution Plant	2,504,554	27,205	
GENERAL PLANT			
Land and Land Rights (389)	16,137		48
Structures and Improvements (390)	338,788	78,581	49
Office Furniture and Equipment (391)	25,227	1,875	50
Computer Equipment (391.1)	75,556	9,026	51
Transportation Equipment (392)	138,561	32,175	52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	75,212	2,550	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)			8,076 25
Structures and Improvements (352)			0 26
Station Equipment (353)			226,882 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			99,527 29
Overhead Conductors and Devices (356)			31,719 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	366,204
DISTRIBUTION PLANT			
Land and Land Rights (360)			18,296 34
Structures and Improvements (361)			0 35
Station Equipment (362)			447,384 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			146,617 38
Overhead Conductors and Devices (365)			134,808 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			651,255 41
Line Transformers (368)	1,549		507,992 42
Services (369)	1,227		49,976 43
Meters (370)	611		235,414 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			336,630 47
Total Distribution Plant	3,387	0	2,528,372
GENERAL PLANT			
Land and Land Rights (389)			16,137 48
Structures and Improvements (390)			417,369 49
Office Furniture and Equipment (391)			27,102 50
Computer Equipment (391.1)	8,153		76,429 51
Transportation Equipment (392)	29,520		141,216 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)	2,250		75,512 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		55
Power Operated Equipment (396)	235,634	2,708	56
Communication Equipment (397)	328,677	7,534	57
Miscellaneous Equipment (398)	4,409		58
Other Tangible Property (399)	0		59
Total General Plant	1,238,201	134,449	
Total utility plant in service directly assignable	12,914,408	161,654	
Common Utility Plant Allocated to Electric Department	0		60
Total utility plant in service	12,914,408	161,654	

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 55
Power Operated Equipment (396)	14,542		223,800 56
Communication Equipment (397)			336,211 57
Miscellaneous Equipment (398)			4,409 58
Other Tangible Property (399)			0 59
Total General Plant	54,465	0	1,318,185
Total utility plant in service directly assignable	57,852	0	13,018,210
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	57,852	0	13,018,210

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

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

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

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

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

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Land and Land Rights (350)	0		25
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	0		34
Structures and Improvements (361)	0		35
Station Equipment (362)	0		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	0		38
Overhead Conductors and Devices (365)	21,294		39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	203,932	603	41
Line Transformers (368)	39,778		42
Services (369)	218,573		43
Meters (370)	0		44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	0		47
Total Distribution Plant	483,577	603	
GENERAL PLANT			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	0		49
Office Furniture and Equipment (391)	0		50
Computer Equipment (391.1)	0		51
Transportation Equipment (392)	0		52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	0		54

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			0 34
Structures and Improvements (361)			0 35
Station Equipment (362)			0 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			0 38
Overhead Conductors and Devices (365)			21,294 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			204,535 41
Line Transformers (368)			39,778 42
Services (369)			218,573 43
Meters (370)			0 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			0 47
Total Distribution Plant	0	0	484,180
GENERAL PLANT			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			0 49
Office Furniture and Equipment (391)			0 50
Computer Equipment (391.1)			0 51
Transportation Equipment (392)			0 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			0 54

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
GENERAL PLANT		
Laboratory Equipment (395)	0	55
Power Operated Equipment (396)	0	56
Communication Equipment (397)	0	57
Miscellaneous Equipment (398)	0	58
Other Tangible Property (399)	0	59
Total General Plant	0	0
Total utility plant in service directly assignable	483,577	603
Common Utility Plant Allocated to Electric Department	0	60
Total utility plant in service	483,577	603

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)			0 56
Communication Equipment (397)			0 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	484,180
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	0	0	484,180

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

RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers	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	15	8
Total	15	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	15	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	6,499	Tuesday	01/04/2005	12:00	3,426	1
February	02	6,020	Wednesday	02/23/2005	12:00	2,962	2
March	03	5,930	Monday	03/28/2005	08:45	3,235	3
April	04	5,767	Wednesday	04/27/2005	10:00	2,872	4
May	05	5,703	Tuesday	05/24/2005	15:00	2,950	5
June	06	8,824	Thursday	06/23/2005	21:15	3,508	6
July	07	9,304	Saturday	07/16/2005	20:45	5,158	7
August	08	9,495	Tuesday	08/02/2005	20:30	4,693	8
September	09	8,400	Friday	09/16/2005	11:45	4,395	9
October	10	7,536	Friday	10/07/2005	14:30	3,182	10
November	11	5,823	Friday	11/18/2005	14:45	2,974	11
December	12	6,174	Monday	12/12/2005	10:00	3,298	12
Total		85,475				42,653	

System Name

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

Type of Reading	Supplier
------------------------	-----------------

15 minutes integrated	
-----------------------	--

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine	803	4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	803	7
Purchases	41,850	8
Interchanges:		9
In (gross)		9
Out (gross)		10
Net	0	11
Transmission for/by others (wheeling):		12
Received		12
Delivered		13
Net	0	14
Total Source of Energy	42,653	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	39,228	18
Sales For Resale	51	19
Energy Used by the Company (excluding station use):		20
Electric Utility	86	21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	86	23
Total Sold and Used	39,365	24
Energy Losses:		25
Transmission Losses (if applicable)		26
Distribution Losses	3,288	27
Total Energy Losses	3,288	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	7.7087%	29
Total Disposition of Energy	42,653	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)	(f)
Residential Sales					
RESIDENTIAL SALES	RG-1	1,098	8,699	1	
RURAL RESIDENTIAL SALES	RG-1	15	110	2	
Total Sales for Residential Sales		1,113	8,809		
Commercial & Industrial					
COMMERCIAL SALES	CG-1	224	5,119	3	
SMALL POWER SALES	CP-1	17	4,705	4	
LARGE POWER SALES	CP-2	6	20,165	5	
Total Sales for Commercial & Industrial		247	29,989		
Public Street & Highway Lighting					
STREET LIGHTING	MS-1	1	430	6	
Total Sales for Public Street & Highway Lighting		1	430		
Sales for Resale					
DAIRYLAND, MERRILLAN, ELROY, NEW LISBON	none	4	51	7	
Total Sales for Sales for Resale		4	51		
TOTAL SALES FOR ELECTRICITY		1,365	39,279		

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	629,184	8,927	638,111	1
0	0	7,953	100	8,053	2
0	0	637,137	9,027	646,164	
0	0	413,874	5,069	418,943	3
12,570	14,941	301,123	3,447	304,570	4
46,639	68,829	1,188,052	30,515	1,218,567	5
59,209	83,770	1,903,049	39,031	1,942,080	
0	0	57,577	138	57,715	6
0	0	57,577	138	57,715	
0	0	150,342	0	150,342	7
0	0	150,342	0	150,342	
59,209	83,770	2,748,105	48,196	2,796,301	

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	Dairyland Power Coop				1
Point of Delivery	Cumberland				2
Type of Power Purchased (firm, dump, etc.)	Non-firm				3
Voltage at Which Delivered	69				4
Point of Metering	Cumberland Low Side				5
Total of 12 Monthly Maximum Demands -- kW	85,144				6
Average load factor	67.3315%				7
Total Cost of Purchased Power	1,034,960				8
Average cost per kWh	0.0247				9
On-Peak Hours (if applicable)	N/A				10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	3,424	0			12
February	2,958	0			13
March	3,146	0			14
April	2,846	0			15
May	2,826	0			16
June	3,366	0			17
July	4,822	0			18
August	4,636	0			19
September	4,395	0			20
October	3,164	0			21
November	2,974	0			22
December	3,293	0			23
Total kWh (000)	41,850	0			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)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	803	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	9,495	7
Date and Hour of Such Maximum Demand	8/2/2005 20	8
Load Factor	0.0097	9
Maximum Net Generation in Any One Day	68,960	10
Date of Such Maximum	6/27/2005	11
Number of Hours Generators Operated	302	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 (\$)	0	16
Monthly Net Generation --- kWh (000):		
January	2	17
February	4	18
March	89	19
April	26	20
May	124	21
June	142	22
July	336	23
August	57	24
September	0	25
October	18	26
November	0	27
December	5	28
Total kWh (000)	803	29
Gas Consumed--Therms	26,080	30
Average Cost per Therm Burned (\$)	26,080.0000	31
Fuel Oil Consumed Barrels (42 gal.)	925	32
Average Cost per Barrel of Oil Burned (\$)	54.8300	33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	210	36
Average Cost per Gallon (\$)	6.4200	37
kWh Net Generation per Gallon of Fuel Oil	20	38
kWh Net Generation per Gallon of Lubr. Oil	3824	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)
Name of Plant	Cumberland			1
Unit Identification	1			2
Type of Generation	RECIP			3
kWh Net Generation (000)	803			4
Is Generation Metered or Estimated?	M			5
Is Exciter & Station Use Metered or Estimated?	M			6
60-Minute Maximum Demand--kW (est. if not meas.)	9,495			7
Date and Hour of Such Maximum Demand	8/2/2005 20			8
Load Factor	0.0097			9
Maximum Net Generation in Any One Day	68,960			10
Date of Such Maximum	06/27/2005			11
Number of Hours Generators Operated	302			12
Maximum Continuous or Dependable Capacity--kW				13
Is Plant Owned or Leased?	O			14
Total Production Expenses				15
Cost per kWh of Net Generation (\$)	0.0000			16
Monthly Net Generation --- kWh (000):				17
January	2			18
February	4			19
March	89			20
April	26			21
May	124			22
June	142			23
July	336			24
August	57			25
September	0			26
October	18			27
November	0			28
December	5			29
Total kWh (000)	803			30
Gas Consumed--Therms	26,080			31
Average Cost per Therm Burned (\$)	1.0100			32
Fuel Oil Consumed Barrels (42 gal.)	925			33
Average Cost per Barrel of Oil Burned (\$)	54.8400			34
Specific Gravity				35
Average BTU per Gallon				36
Lubricating Oil Consumed--Gallons	210			37
Average Cost per Gallon (\$)	6.4200			38
kWh Net Generation per Gallon of Fuel Oil	21			39
kWh Net Generation per Gallon of Lubr. Oil	3,824			40
Does plant produce steam for heating or other purposes in addition to elec. generation?	N			41
Coal consumed--tons (2,000 lbs.)				42
Average Cost per Ton (\$)				43
Kind of Coal Used				44
Average BTU per Pound				45
Water Evaporated--Thousands of Pounds				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

STEAM PRODUCTION PLANTS

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

Boilers

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

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)	7
Cumberland	2	1939	Recip.	Buckeye Machine Co.	360	450	1
Cumberland	3	1939	Recip.	Buckeye Machine Co.	360	450	2
Cumberland	4	1954	Recip.	Fairbanks Morse	720	1,920	3
Cumberland	5	1966	Recip.	Fairbanks Morse	720	2,880	4
Cumberland	6	1979	Recip.	Colt Pielstick	514	9,100	5
Cumberland	7	2002	Recip.	Enterprise	514	10,500	6
Cumberland	8	2002	Recip.	Enterprise	514	5,000	7

STEAM PRODUCTION PLANTS (cont.)

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

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Yr. (000's) (m)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
					kW (n)	kVA (o)		
				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 by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)	
			kW (k)	kVA (l)			
1939	2,400	1	300	375	300	250	1
1939	2,400	1	300	375	300	250	2
1954	2,400	9	1,360	1,700	1,360	1,360	3
1966	4,160	118	2,050	2,563	2,050	2,050	4
1979	12,470	411	6,491	8,114	6,500	6,500	5
2002	4,160	75	7,500	9,375	6,000	6,000	6
2002	4,160	186	3,500	4,375	2,800	2,800	7

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)		
Name of Substation	Cumberland					1
Voltage--High Side	69,000					2
Voltage--Low Side	12,470					3
Num. Main Transformers in Operation	1					4
Total Capacity of Transformers in kVA	25,000					5
Number of Spare Transformers on Hand	0					6
15-Minute Maximum Demand in kW	9,495					7
Dt and Hr of Such Maximum Demand	08/02/2005					8
	20:00					9
Kwh Output	42,653					10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	(h)	(i)	Utility Designation			(l)
			(j)	(k)		
Name of Substation						14
Voltage--High Side						15
Voltage--Low Side						16
Num. of Main Transformers in Operation						17
Total Capacity of Transformers in kVA						18
Number of Spare Transformers on Hand						19
15-Minute Maximum Demand in kW						20
Dt and Hr of Such Maximum Demand						21
						22
Kwh Output						23

SUBSTATION EQUIPMENT (continued)

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

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,605	575	34,110	1
Acquired during year	2	4	448	2
Total	1,607	579	34,558	3
Retired during year	12	2	75	4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	1,595	577	34,483	6
Number end of year accounted for as follows:				7
In customers' use	1,403	531	33,225	8
In utility's use	21			9
				10
Locked meters on customers' premises				11
In stock	171	46	1,258	12
Total end of year	1,595	577	34,483	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	215	175	1
Other	400	1	1	2
Sodium Vapor	100	26	17	3
Sodium Vapor	150	204	150	4
Sodium Vapor	250	33	19	5
Sodium Vapor	400	26	18	6
Total		505	380	
Ornamental				
Sodium Vapor	150	82	49	7
Total		82	49	
Other				
Incandescent	60	1	1	8
Total		1	1	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

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

ACCOUNT 539 - FUEL IS INCREASED DUE TO COST OF FUEL BEING SO HIGH IN YEAR 2005 - COST NOT EXPECTED TO DECREASE FOR YEAR 2006.

ACCOUNT 540 - OPERATION SUPPLIES & EXPENSE DECREASED IN 2005 DUE TO PURCHASE OF SOME SUPPLIES AT YEAR END 2004, NOT NEEDED TO PURCHASE IN YEAR 2005.

ACCOUNT 543 - MAINTENANCE OF OTHER POWER PLANT - DECREASE IS 2005 DUE TO PROJECT BEING FULLY COMPLETED IN 2004.

ACCOUNT 923 - OUTSIDE SERVICES EMPLOYED: WAS HIGHER IN 2004 DUE TO INDUSTRIAL PARK SURVEY AND 1 1/2 YEARS OF AUDIT EXPENSES PAID IN YEAR 2004.

ACCOUNT 926 - EMPLOYEE PENSIONS AND BENEFITS: INCREASED IN 2005 DUE TO INCREASE COST OF INSURANCE BEENFITS.

ACCOUNT 928 - REGULATORY COMMISSION EXPENSES: INCREASED IN 2005 DUE TO RATE CASE.

ACCOUNT 933 - TRANSPORTATION EXPENSES: INCREASE IN 2004 DUE TO INCREASE COST OF GASOLINE AS WELL AS TRUCKS NEEDING MORE REPAIRS THAN NORMAL YEARS.

Taxes (Acct. 408 - Electric) (Page E-04)

General footnotes

OFF BY \$6 DUE TO ROUNDING

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

IF total for Utility Plant, Jan. 1 on this schedule does not match Total Utility Plant - First of Year on the Net Utility Plant schedule, please explain.

TOTAL FOR UTILITY PLANT, JAN. 1 ON THIS SCHEDULE DOES NOT MATCH TOTAL UTILITY PLANT - FIRST OF YEAR ON THE NET UTILITY PLANT SCHEDULE AS WE HAD REPORTED \$21,229 IN ACCOUNT 183 ON 2005 ANNUAL REPORT, IT ACTUALLY SHOULD HAVE BEEN RECORDED IN ACCOUNT 107 - WE CORRECTED THE AMOUNT ON THE PROPERTY TAX EQUIVALENT SHEET IN ORDER TO CORRECTLY CALCULATE THE TAX EQUIVALENT FOR 2006.

Property Tax Equivalent (Electric) - Part 2 (Page E-05)

If Lower Tax Equivalent authorized by municipality is greater than or equal to zero, please explain.

I ONLY PUT THIS YEARS TAX EQUIVALENT IN THE LOWER TAX EQUIVALENT AOLUMN BECAUSE I COULD NOT GET RID OF THE EDIT CHECK - EVEN THOUGH THE CALCULATED FIGURE IS CORRECT.

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

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

OTHER TAX RATE - LOCAL - BEAVER DAM LAKE DISTRICT TAX

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

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

ACCOUNT 390 (STRUCTURES AND IMPROVEMENTS) - ADDITION IS STORAGE SHED

ELECTRIC OPERATING SECTION FOOTNOTES

Transmission and Distribution Lines (Page E-10)

General footnotes

REPORT SHOULD HAVE SHOWN 2 MILES OF 69KV POLE LINE RATHER THAN 2 MILES OF UNDERGROUND 69KV.

Sales of Electricity by Rate Schedule (Page E-14)

General footnotes

SMALL POWER SALES DECREASED IN 2005 DUE TO LOSS OF 2 CUSTOMERS - 1 MOVED TO COMMERCIAL BILLING CLASS.

If Rate Schedule Name is not one selected from the dropdown list, please explain.

SALES FOR RESALE - NO SCHEDULE NAME FROM DROP DOWN LIST.
