



3014 (02-02-05)

ANNUAL REPORT

OF

Name: MOUNT HOREB MUNICIPAL ELECTRIC UTILITY

Principal Office: 138 E. MAIN STREET
MT. HOREB, WI 53572

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.

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Full-Time Employees (FTE)	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110.1)	F-08
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110.2)	F-09
Net Nonutility Property (Accts. 121 & 122)	F-10
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-11
Materials and Supplies	F-12
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-13
Capital Paid in by Municipality (Acct. 200)	F-14
Bonds (Acct. 221)	F-15
Notes Payable & Miscellaneous Long-Term Debt	F-16
Taxes Accrued (Acct. 236)	F-17
Interest Accrued (Acct. 237)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Important Changes During the Year	F-21
Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility	F-22
Financial Section Footnotes	F-23
ELECTRIC OPERATING SECTION	
Electric Operating Revenues & Expenses	E-01
Other Operating Revenues (Electric)	E-02
Electric Operation & Maintenance Expenses	E-03
Taxes (Acct. 408 - Electric)	E-04
Property Tax Equivalent (Electric)	E-05
Property Tax Equivalent (Electric)	E-05
Electric Utility Plant in Service --Plant Financed by Utility or Municipality--	E-06
Electric Utility Plant in Service --Plant Financed by Contributions--	E-08
Transmission and Distribution Lines	E-10
Rural Line Customers	E-11
Monthly Peak Demand and Energy Usage	E-12
Electric Energy Account	E-13
Sales of Electricity by Rate Schedule	E-14
Purchased Power Statistics	E-16
Production Statistics Totals	E-17
Production Statistics	E-18
Internal Combustion Generation Plants	E-19
Steam Production Plants	E-19
Hydraulic Generating Plants	E-21

TABLE OF CONTENTS

Schedule Name	Page
ELECTRIC OPERATING SECTION	
Substation Equipment	E-23
Electric Distribution Meters & Line Transformers	E-24
Street Lighting Equipment	E-25
Electric Operating Section Footnotes	E-26

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: MOUNT HOREB MUNICIPAL ELECTRIC UTILITY

Utility Address: 138 E. MAIN STREET
MT. HOREB, WI 53572

When was utility organized? 10/1/1939

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS CAROL PETERSON

Title: HEAD UTILITY CLERK

Office Address:

138 W. MAIN STREET
MT. HOREB, WI 53572

Telephone: (608) 437 - 3084

Fax Number: (608) 437 - 3190

E-mail Address: carolp@mhtc.net

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

Name: AARON WORTHMAN

Title: MANAGER

Office Address: VIRCHOW KRAUSE & COMPANY

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

Telephone: (608) 249 - 2412 EXT

Fax Number: (608) 249 - 8532

E-mail Address: aworthman@virchowkrause.com

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

Name: JOHN TEMBY

Title: PRESIDENT

Office Address:

138 EAST MAIN STREET
MT HOREB, WI 53572

Telephone: (608) 437 - 3084

Fax Number: (608) 437 - 3190

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: VIRCHOW KRAUSE & COMPANY

Title:

Office Address:

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

Telephone: (608) 249 - 2346 EXT

Fax Number: (608) 249 - 8532

E-mail Address: jandres@virchowkrause.com

Date of most recent audit report: 2/8/2006

Period covered by most recent audit: 1/1/05-12/31/05

Names and titles of utility management including manager or superintendent:

Name: DAVID HERFEL

Title: WATER AND ELECTRIC SUPERINTENDENT

Office Address:

138 E. MAIN STREET
MT. HOREB, WI 53572

Telephone: (608) 437 - 3300

Fax Number: (608) 437 - 3190

E-mail Address: mhwdh@mhtc.net

Name of utility commission/committee: Utility Commission

Names of members of utility commission/committee:

- MR JIM BUECHNER
- MR ED GLOVER, SECRETARY
- MR CURT GULLICK
- MR PHIL HALVERSON
- MS JUDY STEINHAUER
- MR JOHN C TEMBY, PRESIDENT
- MR JOHN ZIMMEL

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)	4,046,784	3,279,161	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	3,766,685	2,677,367	2
Depreciation Expense (403)	219,468	210,860	3
Amortization Expense (404-407)	4,792	0	4
Taxes (408)	154,049	140,158	5
Total Operating Expenses	4,144,994	3,028,385	
Net Operating Income	(98,210)	250,776	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(98,210)	250,776	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	63,481	52,140	10
Miscellaneous Nonoperating Income (421)	137,649	322,780	11
Total Other Income	201,130	374,920	
Total Income	102,920	625,696	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(25,571)	(25,571)	12
Other Income Deductions (426)	51,263	44,881	13
Total Miscellaneous Income Deductions	25,692	19,310	
Income Before Interest Charges	77,228	606,386	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	66,905	68,693	14
Amortization of Debt Discount and Expense (428)	2,589	2,658	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	69,494	71,351	
Net Income	7,734	535,035	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	5,052,545	4,517,510	20
Balance Transferred from Income (433)	7,734	535,035	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)	5,060,279	5,052,545	

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	4,046,784		4,046,784	1
Total (Acct. 400):	4,046,784	0	4,046,784	
Operation and Maintenance Expense (401-402):				
Derived	3,766,685		3,766,685	2
Total (Acct. 401-402):	3,766,685	0	3,766,685	
Depreciation Expense (403):				
Derived	219,468		219,468	3
Total (Acct. 403):	219,468	0	219,468	
Amortization Expense (404-407):				
Derived	4,792		4,792	4
Total (Acct. 404-407):	4,792	0	4,792	
Taxes (408):				
Derived	154,049		154,049	5
Total (Acct. 408):	154,049	0	154,049	
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:	(98,210)	0	(98,210)	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE	0		0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	10
Total (Acct. 418):	0	0	0	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
INTEREST INCOME	63,481	0	63,481 11
Total (Acct. 419):	63,481	0	63,481
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Electric	[REDACTED]	137,649	137,649 12
NONE	0	0	0 13
Total (Acct. 421):	0	137,649	137,649
TOTAL OTHER INCOME:	63,481	137,649	201,130
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(25,571)	[REDACTED]	(25,571) 14
NONE	0	0	0 15
Total (Acct. 425):	(25,571)	0	(25,571)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Electric	[REDACTED]	51,263	51,263 16
NONE	0	0	0 17
Total (Acct. 426):	0	51,263	51,263
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(25,571)	51,263	25,692
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	66,905	[REDACTED]	66,905 18
Total (Acct. 427):	66,905	0	66,905
Amortization of Debt Discount and Expense (428):			
AMORTIZATION OF DEBT ISSUANCE COSTS	2,589	[REDACTED]	2,589 19
Total (Acct. 428):	2,589	0	2,589
Amortization of Premium on Debt--Cr. (429):			
NONE	0	[REDACTED]	0 20
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0	[REDACTED]	0 21
Total (Acct. 430):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	0		0 22
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 23
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	69,494	0	69,494
NET INCOME:	(78,652)	86,386	7,734
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	4,153,681	898,864	5,052,545 24
Total (Acct. 216):	4,153,681	898,864	5,052,545
Balance Transferred from Income (433):			
Derived	(78,652)	86,386	7,734 25
Total (Acct. 433):	(78,652)	86,386	7,734
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 26
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 27
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 28
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 29
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	4,075,029	985,250	5,060,279

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

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

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	0	4,046,784	0	0	4,046,784	1
Less: interdepartmental sales	0	129,154	0	0	129,154	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					0	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	0	3,917,630	0	0	3,917,630	

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			0	1
Electric operating expenses	258,316		258,316	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts	44,739		44,739	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	303,055	0	303,055	

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	5	2
Gas		3
Sewer	5	4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	8,736,686	8,337,009	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	4,044,975	3,822,173	2
Net Utility Plant	4,691,711	4,514,836	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	1,214,673	525,049	7
Total Other Property and Investments	1,214,673	525,049	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	1,156,889	1,973,690	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	483,759	289,553	11
Other Accounts Receivable (143)	45,433	45,012	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	6,383	5,756	14
Materials and Supplies (150)	106,445	54,852	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	954	2,182	17
Total Current and Accrued Assets	1,799,863	2,371,045	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	26,549	29,138	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	152,429	0	20
Total Deferred Debits	178,978	29,138	
Total Assets and Other Debits	7,885,225	7,440,068	

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)	33,344	33,344	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	5,060,279	5,052,545	23
Total Proprietary Capital	5,093,623	5,085,889	
LONG-TERM DEBT			
Bonds (221)	1,415,000	1,475,000	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	1,415,000	1,475,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	314,847	57,220	28
Payables to Municipality (233)	321,711	43,367	29
Customer Deposits (235)			30
Taxes Accrued (236)	106,339	99,554	31
Interest Accrued (237)	10,900	11,200	32
Other Current and Accrued Liabilities (238)	12,707	12,707	33
Total Current and Accrued Liabilities	766,504	224,048	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	610,098	655,131	36
Total Deferred Credits	610,098	655,131	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	7,885,225	7,440,068	

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	0	0	0	8,337,009	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)	0	0	0	7,088,686	2
Utility Plant in Service - Contributed Plant (101.2)	0	0	0	1,648,000	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)					9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	0	0	0	8,736,686	
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)	0	0	0	3,409,447	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	0	0	0	635,528	13
Total Accumulated Provision	0	0	0	4,044,975	
Net Utility Plant	0	0	0	4,691,711	

**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)	Electric (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	3,237,908				3,237,908	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	219,468				219,468	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
TRANSPORTATION CLEARING	54,283				54,283	9
Salvage	43,121				43,121	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	316,872	0	0	0	316,872	16
Debits during year						17
Book cost of plant retired	145,333				145,333	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	145,333	0	0	0	145,333	25
Balance end of year (110.1)	3,409,447	0	0	0	3,409,447	26
Composite Depreciation Rate?	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)	Electric (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	584,265				584,265	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	51,263				51,263	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	51,263	0	0	0	51,263	16
Debits during year						17
Book cost of plant retired	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)	635,528	0	0	0	635,528	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other			106,445		106,445	54,852	2
Total Electric Utility					106,445	54,852	

Account	Total End of Year	Amount Prior Year	
Electric utility total	106,445	54,852	1
Water utility		0	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	106,445	54,852	

**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)				
2002 REVENUE BONDS	2,589	428	26,549	1
Total			<u><u>26,549</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	33,344	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>33,344</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)	
2002 REVENUE BONDS	11/26/2002	10/01/2022	4.81%	1,415,000	1
Total Bonds (Account 221):				1,415,000	

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)
--	------------------------------	------------------------------------	------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	99,554	1
Accruals:		
Charged water department expense		2
Charged electric department expense	154,049	3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	154,049	
Taxes paid during year:		
County, state and local taxes	99,554	6
Social Security taxes	24,006	7
PSC Remainder Assessment	4,357	8
Other (explain):		
GROSS RECEIPTS TAX	19,347	9
Total payments and other debits	147,264	
Balance end of year	106,339	

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)					
2002 REVENUE BONDS	11,200	66,905	67,205	10,900	1
Subtotal	11,200	66,905	67,205	10,900	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	11,200	66,905	67,205	10,900	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
REDEMPTION ACCOUNT	101,906	3
RESERVE ACCOUNT	132,922	4
DEPRECIATION ACCOUNT	954,517	5
CONSTRUCTION ACCOUNT	25,328	6
Total (Acct. 125):	1,214,673	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water		8
Electric	483,759	9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	483,759	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
MISCELLANEOUS RECEIVABLES FROM SERVICE INSTALLED	45,433	14
Total (Acct. 143):	45,433	
Receivables from Municipality (145):		
RECEIVABLE FROM MUNICIPALITY AND OTHER UTIL FOR GEN OPERATING	6,383	15
Total (Acct. 145):	6,383	
Prepayments (165):		
NONE		16
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		17
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
WPPI RATE STABILIZATION FUND	119,090	18
PRELIMINARY SURVEY AND INVESTIGATION	33,339	19
Total (Acct. 183):	152,429	
Payables to Municipality (233):		
ACCRUED PAYROLL	77,661	20
PAYABLES TO SEWER UTILITY FOR DEC PURCHASE POWER	244,050	21
Total (Acct. 233):	321,711	
Other Deferred Credits (253):		
Regulatory Liability	460,287	22
PUBLIC BENEFITS	97,054	23
COMPENSATED ABSENCES	52,757	24
Total (Acct. 253):	610,098	

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)	0	6,977,003	0	0	6,977,003	1
Materials and Supplies	0	80,648	0	0	80,648	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	0	3,323,677	0	0	3,323,677	4
Customer Advances for Construction					0	5
Regulatory Liability	0	473,072	0	0	473,072	6
NONE					0	7
Average Net Rate Base	0	3,260,902	0	0	3,260,902	
Net Operating Income	0	(98,210)	0	0	(98,210)	8
Net Operating Income as a percent of Average Net Rate Base						
	N/A	-3.01%	N/A	N/A	-3.01%	

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	0	485,858	0	0	485,858	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	0	25,571	0	0	25,571	3
Other (specify):						
NONE					0	4
Balance End of Year	0	460,287	0	0	460,287	

FINANCIAL SECTION FOOTNOTES

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

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

5/26/05

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

Done

Signature Page (Page ii)

General footnotes

ACCOUNTANTS' COMPILATION REPORT

Mount Horeb Electric Utility
Mount Horeb, Wisconsin

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

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

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

Madison, Wisconsin
February 8, 2006

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Electricity			
Sales of Electricity (440-448)	4,019,602	3,257,382	1
Total Sales of Electricity	4,019,602	3,257,382	
Other Operating Revenues			
Forfeited Discounts (450)	17,674	13,960	2
Miscellaneous Service Revenues (451)	4,577	3,365	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	2,624	3,460	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	2,307	994	7
Amortization of Construction Grants (457)	0	0	8
Total Other Operating Revenues	27,182	21,779	
Total Operating Revenues	4,046,784	3,279,161	
Operation and Maintenance Expenses			
Power Production Expenses (500-546)	3,253,912	2,208,810	9
Transmission Expenses (550-553)	0	0	10
Distribution Expenses (560-576)	149,391	155,917	11
Customer Accounts Expenses (901-904)	61,978	56,364	12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-935)	301,404	256,276	14
Total Operation and Maintenance Expenses	3,766,685	2,677,367	
Other Expenses			
Depreciation Expense (403)	219,468	210,860	15
Amortization Expense (404-407)	4,792	0	16
Taxes (408)	154,049	140,158	17
Total Other Expenses	378,309	351,018	
Total Operating Expenses	4,144,994	3,028,385	
NET OPERATING INCOME	(98,210)	250,776	

OTHER OPERATING REVENUES (ELECTRIC)

1. Report revenues relating to each account and fully describe each item using other than the account title.
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	17,674	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	17,674	
Miscellaneous Service Revenues (451):		
MISCELLANEOUS SERVICE REVENUES	4,577	3
Total Miscellaneous Service Revenues (451)	4,577	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
VERIZON LEASE	2,624	5
Total Rent from Electric Property (454)	2,624	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
OTHER ELECTRIC REVENUES	2,307	7
Total Other Electric Revenues (456)	2,307	
Amortization of Construction Grants (457):		
NONE		8
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
POWER PRODUCTION EXPENSES			
STEAM POWER GENERATION EXPENSES			
Operation Supervision and Labor (500)	0		1
Fuel (501)	0		2
Operation Supplies and Expenses (502)	0		3
Steam from Other Sources (503)	0		4
Steam Transferred -- Credit (504)	0		5
Maintenance of Steam Production Plant (506)	0		6
Total Steam Power Generation Expenses	0	0	
HYDRAULIC POWER GENERATION EXPENSES			
Operation Supervision and Labor (530)	0		7
Water for Power (531)	0		8
Operation Supplies and Expenses (532)	0		9
Maintenance of Hydraulic Production Plant (535)	0		10
Total Hydraulic Power Generation Expenses	0	0	
OTHER POWER GENERATION EXPENSES			
Operation Supervision and Labor (538)	0		11
Fuel (539)	0		12
Operation Supplies and Expenses (540)	0		13
Maintenance of Other Power Production Plant (543)	0		14
Total Other Power Generation Expenses	0	0	
OTHER POWER SUPPLY EXPENSES			
Purchased Power (545)	3,239,634	2,199,867	15
Other Expenses (546)	14,278	8,943	16
Total Other Power Supply Expenses	3,253,912	2,208,810	
Total Power Production Expenses	3,253,912	2,208,810	
TRANSMISSION EXPENSES			
Operation Supervision and Labor (550)	0		17
Operation Supplies and Expenses (551)	0		18

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
TRANSMISSION EXPENSES			
Maintenance of Transmission Plant (553)		0	19
Total Transmission Expenses	0	0	
DISTRIBUTION EXPENSES			
Operation Supervision Expenses (560)	0	0	20
Line and Station Labor (561)	23,129	20,075	21
Line and Station Supplies and Expenses (562)	44,523	39,058	22
Street Lighting and Signal System Expenses (565)	305	159	23
Meter Expenses (566)	9,025	6,111	24
Customer Installations Expenses (567)	84	(249)	25
Miscellaneous Distribution Expenses (569)		0	26
Maintenance of Structures and Equipment (571)	3,732	23,272	27
Maintenance of Lines (572)	51,046	53,762	28
Maintenance of Line Transformers (573)	4,775	3,255	29
Maintenance of Street Lighting and Signal Systems (574)	12,538	9,736	30
Maintenance of Meters (575)	234	738	31
Maintenance of Miscellaneous Distribution Plant (576)		0	32
Total Distribution Expenses	149,391	155,917	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	12,756	13,222	33
Accounting and Collecting Labor (902)	49,222	43,142	34
Supplies and Expenses (903)		0	35
Uncollectible Accounts (904)		0	36
Total Customer Accounts Expenses	61,978	56,364	
SALES EXPENSES			
Sales Expenses (910)		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)	33,796	32,514	38
Office Supplies and Expenses (921)	20,514	17,729	39
Administrative Expenses Transferred -- Credit (922)		0	40
Outside Services Employed (923)	30,908	22,804	41
Property Insurance (924)	7,086	7,423	42
Injuries and Damages (925)	8,488	11,059	43
Employee Pensions and Benefits (926)	153,632	140,835	44
Regulatory Commission Expenses (928)	0	0	45
Miscellaneous General Expenses (930)	28,537	28,183	46
Transportation Expenses (933)	15,610	(7,096)	47
Maintenance of General Plant (935)	2,833	2,825	48
Total Administrative and General Expenses	301,404	256,276	
 Total Operation and Maintenance Expenses	 3,766,685	 2,677,367	

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		106,339	99,559	1
Social Security		24,006	21,894	2
Wisconsin Gross Receipts Tax		19,347	15,128	3
PSC Remainder Assessment		4,357	3,577	4
Other (specify): NONE			0	5
Total tax expense		<u>154,049</u>	<u>140,158</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			Dane				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.238200				3
County tax rate	mills		3.194500				4
Local tax rate	mills		8.438100				5
School tax rate	mills		11.747600				6
Voc. school tax rate	mills		1.608700				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.227100				10
Less: state credit	mills		1.348200				11
Net tax rate	mills		23.878900				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.438100				14
Combined School Tax Rate	mills		13.356300				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.794400				17
Total Tax Rate	mills		25.227100				18
Ratio of Local and School Tax to Total	dec.		0.863928				19
Total tax net of state credit	mills		23.878900				20
Net Local and School Tax Rate	mills		20.629652				21
Utility Plant, Jan. 1	\$	8,337,009	8,337,009				22
Materials & Supplies	\$	54,852	54,852				23
Subtotal	\$	8,391,861	8,391,861				24
Less: Plant Outside Limits	\$	1,845,423	1,845,423				25
Taxable Assets	\$	6,546,438	6,546,438				26
Assessment Ratio	dec.		0.787400				27
Assessed Value	\$	5,154,665	5,154,665				28
Net Local & School Rate	mills		20.629652				29
Tax Equiv. Computed for Current Year	\$	106,339	106,339				30
Tax Equivalent per 1994 PSC Report	\$	77,348					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	106,339					34

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

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

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

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

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Land and Land Rights (350)	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)	51,998		34
Structures and Improvements (361)	50,868		35
Station Equipment (362)	764,846	6,880	36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	249,017	8,819	38
Overhead Conductors and Devices (365)	859,959	4,214	39
Underground Conduit (366)	420,747	4,411	40
Underground Conductors and Devices (367)	1,054,432	1,644	41
Line Transformers (368)	1,179,021	108,940	42
Services (369)	654,852	42,167	43
Meters (370)	292,270	38,392	44
Installations on Customers' Premises (371)	8,863		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	382,743	234	47
Total Distribution Plant	5,969,616	215,701	
GENERAL PLANT			
Land and Land Rights (389)	50		48
Structures and Improvements (390)	106,896	3,000	49
Office Furniture and Equipment (391)	105,454		50
Computer Equipment (391.1)	45,803	13,459	51
Transportation Equipment (392)	393,398	133,633	52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	76,494	1,300	54

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			51,998 34
Structures and Improvements (361)			50,868 35
Station Equipment (362)			771,726 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	2,750		255,086 38
Overhead Conductors and Devices (365)	1,750		862,423 39
Underground Conduit (366)	1,300		423,858 40
Underground Conductors and Devices (367)	2,500		1,053,576 41
Line Transformers (368)	22,312		1,265,649 42
Services (369)	50		696,969 43
Meters (370)	9,614		321,048 44
Installations on Customers' Premises (371)			8,863 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	1,550		381,427 47
Total Distribution Plant	41,826	0	6,143,491
GENERAL PLANT			
Land and Land Rights (389)			50 48
Structures and Improvements (390)			109,896 49
Office Furniture and Equipment (391)			105,454 50
Computer Equipment (391.1)	3,910		55,352 51
Transportation Equipment (392)	99,597		427,434 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			77,794 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)	16,098	935	55
Power Operated Equipment (396)	132,413		56
Communication Equipment (397)	14,293	671	57
Miscellaneous Equipment (398)	4,805		58
Other Tangible Property (399)	0		59
Total General Plant	895,704	152,998	
Total utility plant in service directly assignable	6,865,320	368,699	
 Common Utility Plant Allocated to Electric Department	 0		 60
 Total utility plant in service	 6,865,320	 368,699	

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)			17,033 55
Power Operated Equipment (396)			132,413 56
Communication Equipment (397)			14,964 57
Miscellaneous Equipment (398)			4,805 58
Other Tangible Property (399)			0 59
Total General Plant	103,507	0	945,195
Total utility plant in service directly assignable	145,333	0	7,088,686
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	145,333	0	7,088,686

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)	175,133		38
Overhead Conductors and Devices (365)	219,671		39
Underground Conduit (366)	239,789	37,894	40
Underground Conductors and Devices (367)	729,794	93,817	41
Line Transformers (368)	8,877	10,686	42
Services (369)	35,559	8,197	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)	62,866	25,717	47
Total Distribution Plant	1,471,689	176,311	
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)			175,133 38
Overhead Conductors and Devices (365)			219,671 39
Underground Conduit (366)			277,683 40
Underground Conductors and Devices (367)			823,611 41
Line Transformers (368)			19,563 42
Services (369)			43,756 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)			88,583 47
Total Distribution Plant	0	0	1,648,000
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	1,471,689	176,311	
 Common Utility Plant Allocated to Electric Department	 0		 60
 Total utility plant in service	 1,471,689	 176,311	

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	1,648,000
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	0	0	1,648,000

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)						0 1
7.2/12.5 kV (12kV)	12					12 2
14.4/24.9 kV (25kV)						0 3
Other:						
NONE						0 4
Underground Lines						
2.4/4.16 kV (4kV)						0 5
7.2/12.5 kV (12kV)	36		3			39 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)						0 9
7.2/12.5 kV (12kV)	43					43 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)	13					13 14
14.4/24.9 kV (25kV)						0 15
Other:						
NONE						0 16
Transmission System						
Pole Lines						
34.5 kV						0 17
69 kV						0 18
115 kV						0 19
138 kV						0 20
Other:						
NONE						0 21
Underground Lines						
34.5 kV						0 22
69 kV						0 23
115 kV						0 24
138 kV						0 25
Other:						
NONE						0 26

RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers	0	2
Nonfarm Customers	9	3
Total	9	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	96	7
Nonfarm	263	8
Total	359	9
Customers served at other than rural rates:		10
Farm	1	11
Nonfarm	9	12
Total	10	13
Total customers on rural lines at end of year	369	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	10,565	Sunday	12/12/2004	19:00	4,722	1
February	02	8,837	Thursday	01/27/2005	19:00	4,726	2
March	03	8,369	Monday	02/28/2005	19:00	4,081	3
April	04	7,476	Tuesday	03/22/2005	20:00	3,850	4
May	05	6,662	Monday	05/02/2005	20:00	3,681	5
June	06	10,260	Tuesday	06/07/2005	19:00	4,402	6
July	07	11,543	Friday	06/24/2005	19:00	7,001	7
August	08	12,126	Tuesday	08/09/2005	18:00	5,067	8
September	09	10,751	Monday	09/12/2005	16:00	4,454	9
October	10	9,404	Monday	10/03/2005	20:00	4,090	10
November	11	9,343	Wednesday	11/30/2005	19:00	4,215	11
December	12	10,269	Monday	12/05/2005	19:00	5,218	12
Total		115,605				55,507	

System Name Mt. Horeb Electric Utility

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

Type of Reading	Supplier
60 minutes integrated	WPPI

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	0	7
Purchases	56,154	8
Interchanges:		9
In (gross)		10
Out (gross)		11
Net	0	12
Transmission for/by others (wheeling):		13
Received		14
Delivered		15
Net	0	16
Total Source of Energy	56,154	17
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	51,570	18
Sales For Resale	420	19
Energy Used by the Company (excluding station use):		20
Electric Utility	75	21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	75	23
Total Sold and Used	52,065	24
Energy Losses:		25
Transmission Losses (if applicable)		26
Distribution Losses	4,227	27
Total Energy Losses	4,227	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	7.5275%	29
Total Disposition of Energy	56,292	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	RG-1	2,674	22,625	1	
RURAL RESIDENTIAL	RG-1	262	3,294	2	
Total Sales for Residential Sales		2,936	25,919		
Commercial & Industrial					
SMALL POWER	CP-1	41	13,077	3	
LARGE POWER	CP-2	7	3,613	4	
GENERAL SERVICE	GS-1	425	8,376	5	
Total Sales for Commercial & Industrial		473	25,066		
Public Street & Highway Lighting					
ATHLETIC FIELD LIGHTING	MS-1	1	1	6	
STREET LIGHTING	MS-1	25	539	7	
YARD LIGHTING	MS-1	26	45	8	
Total Sales for Public Street & Highway Lighting		52	585		
Sales for Resale					
NONE				9	
Total Sales for Sales for Resale		0	0		
TOTAL SALES FOR ELECTRICITY		3,461	51,570		

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		1,572,551	251,170	1,823,721	1
		228,231	37,075	265,306	2
0	0	1,800,782	288,245	2,089,027	
48,504	38,388	745,656	145,602	891,258	3
17,818	15,904	246,599	46,971	293,570	4
		553,554	94,424	647,978	5
66,322	54,292	1,545,809	286,997	1,832,806	
		290	55	345	6
		84,794	4,959	89,753	7
		7,159	512	7,671	8
0	0	92,243	5,526	97,769	
				0	9
0	0	0	0	0	
66,322	54,292	3,438,834	580,768	4,019,602	

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	ALLIANT		ALLIANT		1
Point of Delivery	Hwy JG Jt Substation		WY S NE SUBSTATION		2
Type of Power Purchased (firm, dump, etc.)	FIRM		FIRM		3
Voltage at Which Delivered	69 KV		69 KV		4
Point of Metering	Substation		SUBSTATION		5
Total of 12 Monthly Maximum Demands -- kW	18,033		9,441		6
Average load factor	55.5754%		53.6279%		7
Total Cost of Purchased Power	392,869		120,449		8
Average cost per kWh	0.0537		0.0326		9
On-Peak Hours (if applicable)	8 am - 8pm		8am-8pm		10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	572	732	290	422	12
February	497	712	229	404	13
March	458	600	211	345	14
April	484	565	204	299	15
May	452	564	181	298	16
June	553	668	228	350	17
July	229	230	110	125	18
August	0		0		19
September					20
October					21
November					22
December					23
Total kWh (000)	3,245	4,071	1,453	2,243	24

Particulars	(d)		(e)		
Name of Vendor	ALLIANT		WPPI		29
Point of Delivery	Lincoln St. Substati		VY JG JT SUBSTATION		30
Voltage at Which Delivered	FIRM		FIRM		31
Point of Metering	69 KV		69KV		32
Type of Power Purchased (firm, dump, etc.)	Substation		Substation		33
Total of 12 Monthly Maximum Demands -- kW	38216		17858		34
Average load factor	60.1806%		57.7770%		35
Total Cost of Purchased Power	901,569		427,484		36
Average cost per kWh	0.0537		0.0568		37
On-Peak Hours (if applicable)	8 am - 8 pm		8am-8pm		38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	39
January	1,367	1,988			40
February	1,065	1,818			41
March	963	1,503			42
April	961	1,336			43
May	854	1,331			44
June	1,034	1,569			45
July	463	537	662	785	46
August	0		747	648	47
September			647	596	48
October			554	543	49
November			551	543	50
December			600	656	51
Total kWh (000)	6,707	10,082	3,761	3,771	52

PURCHASED POWER STATISTICS

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars (a)	(b)		(c)		
Name of Vendor	WPPI		WPPI		1
Point of Delivery	\COLN ST SUBSTATIO		WY S NE SUBSTATION		2
Type of Power Purchased (firm, dump, etc.)	FIRM		FIRM		3
Voltage at Which Delivered	69 KV		69 kv		4
Point of Metering	SUBSTATION		SUBSTATION		5
Total of 12 Monthly Maximum Demands -- kW	37,133		10,450		6
Average load factor	62.2457%		51.7533%		7
Total Cost of Purchased Power	957,596		223,954		8
Average cost per kWh	0.0568		0.0567		9
On-Peak Hours (if applicable)	8AM -8PM		8AM-8PM		10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January					12
February					13
March					14
April					15
May					16
June					17
July	1,345	1,783	313	418	18
August	1,509	1,479	349	335	19
September	1,214	1,405	274	318	20
October	1,098	1,325	263	308	21
November	1,159	1,361	279	324	22
December	1,407	1,788	340	427	23
Total kWh (000)	7,732	9,141	1,818	2,130	24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	Total (b)
Name of Plant	█	1
Unit Identification	█	2
Type of Generation	█	3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?	█	5
Is Exciter & Station Use Metered or Estimated?	█	6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
Load Factor		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?	█	14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)		16
Monthly Net Generation --- kWh (000):		
January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
Total kWh (000)	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?	█	40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?	█	47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

PRODUCTION STATISTICS

Particulars
(a)

Plant
(b)

Plant
(c)

Plant
(d)

Plant
(e)

NONE

STEAM PRODUCTION PLANTS

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

Boilers

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

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

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

STEAM PRODUCTION PLANTS (cont.)

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

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

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

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

1

HYDRAULIC GENERATING PLANTS

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

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

NONE

HYDRAULIC GENERATING PLANTS (cont.)

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

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

SUBSTATION EQUIPMENT

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

Particulars (a)	Utility Designation					(f)
	(b)	(c)	(d)	(e)		
Name of Substation	Jt. Substa	Lincoln St	Northeast			1
Voltage--High Side	69	69	69			2
Voltage--Low Side	12	12	12			3
Num. Main Transformers in Operation	1	1	1			4
Total Capacity of Transformers in kVA	14	10	10			5
Number of Spare Transformers on Hand	0	0	0			6
15-Minute Maximum Demand in kW	3,408	6,992	1,919			7
Dt and Hr of Such Maximum Demand	07/24/2005 17:00	07/27/2005 17:00	07/17/2005 19:00			8 9
Kwh Output	14,850,948	33,664,352	7,647,142			10

SUBSTATION EQUIPMENT (continued)

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

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation					(r)
	(n)	(o)	(p)	(q)		
Name of Substation						20
Voltage--High Side						21
Voltage--Low Side						22
Num. of Main Transformers in Operation						23
Capacity of Transformers in kVA						24
Number of Spare Transformers on Hand						25
15-Minute Maximum Demand in kW						26
Dt and Hr of Such Maximum Demand						27
Kwh Output						28

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	3,455	1,098	44,130	1
Acquired during year	311	57	3,045	2
Total	3,766	1,155	47,175	3
Retired during year	146	36	1,240	4
Sales, transfers or adjustments increase (decrease)	(111)			5
Number end of year	3,509	1,119	45,935	6
Number end of year accounted for as follows:				7
In customers' use	3,435	1,056	42,948	8
In utility's use	4			9
				10
Locked meters on customers' premises				11
In stock	70	63	2,987	12
Total end of year	3,509	1,119	45,935	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				
NONE				1
NONE				2
Sodium Vapor	100	272	160,752	3
Sodium Vapor	150	21	18,616	4
Sodium Vapor	250	15	22,163	5
Total		308	201,531	
Ornamental				
NONE				6
Sodium Vapor	100	343	202,713	7
Sodium Vapor	150	60	53,190	8
Sodium Vapor	250	55	81,263	9
Total		458	337,166	
Other				
NONE		766	538,701	10
Total		766	538,701	

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 545 - Increase due to higher power costs during 2005.
 - Account 546 - Increase due to expense for shared substation during 2005
 - Account 571 - 2004 was unusually high.
 - Account 923 - More outside service were employed during 2005.
 - Account 933 - 2004 allocated too much expenses to work orders.
-

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 392 - Including purchase of new 2006 bucket truck \$92,848 and Chevy Silverado for \$24,665.
- Account 368 - Added line transformers in 2005.

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

- Account 392 - Retired a bucket truck in 2005.
-

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

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

- Account 367 - Added underground conductors and devices for various projects in 2005.
-

Monthly Peak Demand and Energy Usage (Page E-12)

General footnotes

- As of July 1st, 2005, WPPI is the supplier.
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