



3014 (02-02-05)

**ANNUAL REPORT**

OF

Name: WISCONSIN DELLS MUNICIPAL ELECTRIC UTILITY

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Principal Office: 300 LACROSSE STREET  
WISCONSIN DELLS, WI 53965

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For the Year Ended: DECEMBER 31, 2005

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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

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**Exact Utility Name:** WISCONSIN DELLS MUNICIPAL ELECTRIC UTILITY

**Utility Address:** 300 LACROSSE STREET  
WISCONSIN DELLS, WI 53965

**When was utility organized?** 1/1/1894

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

**Name:** DALE D DARLING

**Title:** CITY CLERK-TREASURER

**Office Address:**

300 LACROSSE STREET  
WISCONSIN DELLS, WI 53965

**Telephone:** (608) 254 - 2012 EXT 403

**Fax Number:** (608) 254 - 7329

**E-mail Address:**

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

**Name:** JAMES BLOCK

**Title:** CPA

**Office Address:** JOHNSON BLOCK & CO., INC

6314 ODANA ROAD  
MADISON, WI 53719

**Telephone:** (608) 274 - 2002

**Fax Number:** (608) 274 - 4320

**E-mail Address:** jblock@johnsonblock.com

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

**Name:** CRAIG CASEY

**Title:** MAYOR

**Office Address:**

300 LACROSSE ST  
WISCONSIN DELLS, WI 53965

**Telephone:** (608) 253 - 2542

**Fax Number:** (608) 254 - 7329

**E-mail Address:**

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

### IDENTIFICATION AND OWNERSHIP

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

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**Name:** JAMES BLOCK

**Title:** CPA

**Office Address:** JOHNSON BLOCK & CO., INC.  
6314 ODANA ROAD  
MADISON, WI 53719

**Telephone:** (608) 274 - 2002

**Fax Number:** (608) 274 - 4320

**E-mail Address:** jblock@johnsonblock.com

**Date of most recent audit report:** 2/3/2006

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

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MICHAEL T HORKAN

**Title:** DIRECTOR OF PUBLIC WORKS/CITY ENGINEER

**Office Address:**

300 LACROSSE STREET  
WISCONSIN DELLS, WI 53965

**Telephone:** (608) 253 - 2542 EXT 407

**Fax Number:** (608) 254 - 7329

**E-mail Address:** MHORKAN@dellsnet.com

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**Name of utility commission/committee:** Public Works

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**Names of members of utility commission/committee:**

- MR CRAIG CASEY, MAYOR
- MR TOM HELLER, ALDERPERSON
- MR BRIAN HOLZEM, ALDERPERSON
- MR DAR MOR, CHAIRPERSON

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**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

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

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**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)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	4,530,237	3,603,940	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	4,166,377	3,243,017	2
Depreciation Expense (403)	210,800	190,100	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	125,264	109,159	5
<b>Total Operating Expenses</b>	<b>4,502,441</b>	<b>3,542,276</b>	
<b>Net Operating Income</b>	<b>27,796</b>	<b>61,664</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>27,796</b>	<b>61,664</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	16,911	10,418	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	35,615	29,006	10
Miscellaneous Nonoperating Income (421)	836	5,296	11
<b>Total Other Income</b>	<b>53,362</b>	<b>44,720</b>	
<b>Total Income</b>	<b>81,158</b>	<b>106,384</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(10,256)	(10,256)	12
Other Income Deductions (426)	16,900	16,800	13
<b>Total Miscellaneous Income Deductions</b>	<b>6,644</b>	<b>6,544</b>	
<b>Income Before Interest Charges</b>	<b>74,514</b>	<b>99,840</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	96,922	97,908	14
Amortization of Debt Discount and Expense (428)	0	0	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	39,701	41,552	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	96,922	97,908	19
<b>Total Interest Charges</b>	<b>39,701</b>	<b>41,552</b>	
<b>Net Income</b>	<b>34,813</b>	<b>58,288</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,716,702	1,664,826	20
Balance Transferred from Income (433)	34,813	58,288	21
Miscellaneous Credits to Surplus (434)	0	7,572	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	(278,737)	13,984	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>2,030,252</b>	<b>1,716,702</b>	

### 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)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	4,530,237		4,530,237	1
<b>Total (Acct. 400):</b>	<b>4,530,237</b>	<b>0</b>	<b>4,530,237</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	4,166,377		4,166,377	2
<b>Total (Acct. 401-402):</b>	<b>4,166,377</b>	<b>0</b>	<b>4,166,377</b>	
<b>Depreciation Expense (403):</b>				
Derived	210,800		210,800	3
<b>Total (Acct. 403):</b>	<b>210,800</b>	<b>0</b>	<b>210,800</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0		0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	125,264		125,264	5
<b>Total (Acct. 408):</b>	<b>125,264</b>	<b>0</b>	<b>125,264</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>27,796</b>	<b>0</b>	<b>27,796</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	16,911		16,911	8
<b>Total (Acct. 415-416):</b>	<b>16,911</b>	<b>0</b>	<b>16,911</b>	
<b>Income from Nonutility Operations (417):</b>				
NONE	0		0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE	0		0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

### 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)
<b>OTHER INCOME</b>			
<b>Interest and Dividend Income (419):</b>			
INTEREST INCOME	35,615	0	35,615 11
<b>Total (Acct. 419):</b>	<b>35,615</b>	<b>0</b>	<b>35,615</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Electric		836	836 12
NONE	0	0	0 13
<b>Total (Acct. 421):</b>	<b>0</b>	<b>836</b>	<b>836</b>
<b>TOTAL OTHER INCOME:</b>	<b>52,526</b>	<b>836</b>	<b>53,362</b>
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(10,256)		(10,256) 14
NONE	0	0	0 15
<b>Total (Acct. 425):</b>	<b>(10,256)</b>	<b>0</b>	<b>(10,256)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Electric		16,900	16,900 16
NONE	0	0	0 17
<b>Total (Acct. 426):</b>	<b>0</b>	<b>16,900</b>	<b>16,900</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(10,256)</b>	<b>16,900</b>	<b>6,644</b>
<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	96,922		96,922 18
<b>Total (Acct. 427):</b>	<b>96,922</b>	<b>0</b>	<b>96,922</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
NONE	0		0 19
<b>Total (Acct. 428):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0		0 20
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest on Debt to Municipality (430):</b>			
Derived	39,701		39,701 21
<b>Total (Acct. 430):</b>	<b>39,701</b>	<b>0</b>	<b>39,701</b>

### 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)
<b>INTEREST CHARGES</b>			
<b>Other Interest Expense (431):</b>			
Derived	0		0 22
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest Charged to Construction--Cr. (432):</b>			
2003 BONDS	96,922		96,922 23
<b>Total (Acct. 432):</b>	<b>96,922</b>	<b>0</b>	<b>96,922</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>39,701</b>	<b>0</b>	<b>39,701</b>
<b>NET INCOME:</b>	<b>50,877</b>	<b>(16,064)</b>	<b>34,813</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	1,575,875	140,827	1,716,702 24
<b>Total (Acct. 216):</b>	<b>1,575,875</b>	<b>140,827</b>	<b>1,716,702</b>
<b>Balance Transferred from Income (433):</b>			
Derived	50,877	(16,064)	34,813 25
<b>Total (Acct. 433):</b>	<b>50,877</b>	<b>(16,064)</b>	<b>34,813</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
NONE	0	0	0 26
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
NONE	0	0	0 27
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215	(278,737)		(278,737) 28
<b>Total (Acct. 436)--Debit:</b>	<b>(278,737)</b>	<b>0</b>	<b>(278,737)</b>
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>			
NONE	0	0	0 29
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>1,905,489</b>	<b>124,763</b>	<b>2,030,252</b>

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)		41,356			41,356	1
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll		24,445			24,445	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>						
NONE					0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>24,445</b>	<b>0</b>	<b>0</b>	<b>24,445</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>16,911</b>	<b>0</b>	<b>0</b>	<b>16,911</b>	

### 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	0	4,530,237	0	0	4,530,237	1
Less: interdepartmental sales	0		0	0	0	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
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b> NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>0</b>	<b>4,530,237</b>	<b>0</b>	<b>0</b>	<b>4,530,237</b>	

### 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	277,564		277,564	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing	24,445		24,445	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts	17,050		17,050	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
<b>Total Payroll</b>	<b>319,059</b>	<b>0</b>	<b>319,059</b>	

### FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water		1
Electric	6	2
Gas		3
Sewer		4

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	7,234,084	5,997,990	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	3,221,821	3,006,926	2
<b>Net Utility Plant</b>	<b>4,012,263</b>	<b>2,991,064</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	67,500	90,000	5
Other Investments (124)	149	223	6
Special Funds (125)	712,890	1,701,871	7
<b>Total Other Property and Investments</b>	<b>780,539</b>	<b>1,792,094</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	178,299	339,027	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	670,160	456,947	11
Other Accounts Receivable (143)	4,467	5,232	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	41,081	54,291	14
Materials and Supplies (150)	185,240	189,597	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
<b>Total Current and Accrued Assets</b>	<b>1,079,247</b>	<b>1,045,094</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	42,622	46,602	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
<b>Total Deferred Debits</b>	<b>42,622</b>	<b>46,602</b>	
<b>Total Assets and Other Debits</b>	<b>5,914,671</b>	<b>5,874,854</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	0	0	<b>21</b>
Appropriated Earned Surplus (215)	553,644	832,381	<b>22</b>
Unappropriated Earned Surplus (216)	2,030,252	1,716,702	<b>23</b>
<b>Total Proprietary Capital</b>	<b>2,583,896</b>	<b>2,549,083</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	1,940,000	2,000,000	<b>24</b>
Advances from Municipality (223)	705,000	740,000	<b>25</b>
Other Long-Term Debt (224)	0	0	<b>26</b>
<b>Total Long-Term Debt</b>	<b>2,645,000</b>	<b>2,740,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	198,428	196,132	<b>28</b>
Payables to Municipality (233)	86,256	78,639	<b>29</b>
Customer Deposits (235)	70	70	<b>30</b>
Taxes Accrued (236)	22,788	9,128	<b>31</b>
Interest Accrued (237)	13,123	13,760	<b>32</b>
Other Current and Accrued Liabilities (238)	125,382	93,187	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>446,047</b>	<b>390,916</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	239,728	194,855	<b>36</b>
<b>Total Deferred Credits</b>	<b>239,728</b>	<b>194,855</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>37</b>
Injuries and Damages Reserve (262)			<b>38</b>
Pensions and Benefits Reserve (263)			<b>39</b>
Miscellaneous Operating Reserves (265)			<b>40</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>5,914,671</b>	<b>5,874,854</b>	

**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)	
<b>First of Year:</b>					
Total Utility Plant - First of Year	0	0	0	5,997,990	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	0	0	0	5,253,950	2
Utility Plant in Service - Contributed Plant (101.2)	0	0	0	378,741	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)				1,601,393	9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
<b>Total Utility Plant</b>	0	0	0	7,234,084	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	0	0	0	2,967,010	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	0	0	0	254,811	13
<b>Total Accumulated Provision</b>	0	0	0	3,221,821	
<b>Net Utility Plant</b>	0	0	0	4,012,263	

**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)	
<b>Balance first of year (110.1)</b>	2,769,015				<b>2,769,015</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	210,800				<b>210,800</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
Adjust accum depreciation to actual	476				<b>476</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>211,276</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>211,276</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	13,281				<b>13,281</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>13,281</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>13,281</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>2,967,010</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,967,010</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	Yes					<b>27</b>
If yes, what is the rate?	4.46%					<b>28</b>

### 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)	
<b>Balance first of year (110.1)</b>	237,911				<b>237,911</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	16,900				<b>16,900</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>16,900</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>16,900</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	0				<b>0</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>254,811</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>254,811</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	No					<b>27</b>
If yes, what is the rate?						<b>28</b>

### 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
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

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

### MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
<b>Electric Utility</b>							
Fuel for generation					0	0	1
Other			185,240		185,240	189,597	2
<b>Total Electric Utility</b>					<b>185,240</b>	<b>189,597</b>	

Account	Total End of Year	Amount Prior Year	
Electric utility total	185,240	189,597	1
Water utility		0	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
<b>Total Materials and Supplies</b>	<b>185,240</b>	<b>189,597</b>	

**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)		
<b>Unamortized debt discount &amp; expense (181)</b>				
2003 REVENUE BONDS	3,980	107	42,622	1
<b>Total</b>			<u><u>42,622</u></u>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<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	0 1
<b>Changes during year (explain):</b>	
NONE	2
<b>Balance end of year</b>	<b><u>0</u></b>

**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)	
2003 REVENUE BONDS	10/01/2003	07/01/2024	5.10%	1,940,000	1
<b>Total Bonds (Account 221):</b>				<b>1,940,000</b>	

**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)	
<b>Advances (223)</b>					
G.O. BONDS 2000	02/01/2000	03/01/2019	5.61%	705,000	1
<b>Total for Account 223</b>				<b>705,000</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	9,128	1
<b>Accruals:</b>		
Charged water department expense		2
Charged electric department expense	125,264	3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>125,264</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	83,930	6
Social Security taxes	24,408	7
PSC Remainder Assessment	3,266	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>111,604</b>	
<b>Balance end of year</b>	<b>22,788</b>	

### 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)	
<b>Bonds (221)</b>					
2003 REVENUE BONDS	0	96,922	96,922	0	1
<b>Subtotal</b>	<b>0</b>	<b>96,922</b>	<b>96,922</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
G.O. BONDS 2000	13,760	39,701	40,338	13,123	2
<b>Subtotal</b>	<b>13,760</b>	<b>39,701</b>	<b>40,338</b>	<b>13,123</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>13,760</b>	<b>136,623</b>	<b>137,260</b>	<b>13,123</b>	

### 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)	
<b>Investment in Municipality (123):</b>		
ADVANCE TO WATER UTILITY	67,500	1
<b>Total (Acct. 123):</b>	<b>67,500</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENTS	149	2
<b>Total (Acct. 124):</b>	<b>149</b>	
<b>Special Funds (125):</b>		
DEPRECIATION FUND	104,904	3
DEBT SERVICE RESERVE	198,930	4
CONSTRUCTION FUND	54,341	5
CDS	354,715	6
<b>Total (Acct. 125):</b>	<b>712,890</b>	
<b>Notes Receivable (141):</b>		
NONE		7
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water		8
Electric	670,160	9
Sewer (Regulated)		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 142):</b>	<b>670,160</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
<b>Other (specify):</b>		
MISC ACCOUNT RECEIVABLE	4,467	14
<b>Total (Acct. 143):</b>	<b>4,467</b>	
<b>Receivables from Municipality (145):</b>		
DUE FROM TAX ROLL	25,304	15
DUE FROM WATER	15,777	16
<b>Total (Acct. 145):</b>	<b>41,081</b>	
<b>Prepayments (165):</b>		
NONE		17
<b>Total (Acct. 165):</b>	<b>0</b>	

**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.
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Particulars (a)	Balance End of Year (b)
<b>Extraordinary Property Losses (182):</b>	
NONE	18
<b>Total (Acct. 182):</b>	<b>0</b>
<b>Other Deferred Debits (183):</b>	
NONE	19
<b>Total (Acct. 183):</b>	<b>0</b>
<b>Payables to Municipality (233):</b>	
PAYROLL	9,164 20
WATER FUND	40,483 21
SEWER FUND	36,609 22
<b>Total (Acct. 233):</b>	<b>86,256</b>
<b>Other Deferred Credits (253):</b>	
Regulatory Liability	184,599 23
ALLIANT BILLING ADJUSTMENT	55,129 24
<b>Total (Acct. 253):</b>	<b>239,728</b>

**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)	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	0	4,799,230	0	0	<b>4,799,230</b>	<b>1</b>
Materials and Supplies	0	187,418	0	0	<b>187,418</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (110.1)	0	2,868,012	0	0	<b>2,868,012</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Regulatory Liability	0	189,727	0	0	<b>189,727</b>	<b>6</b>
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>0</b>	<b>1,928,909</b>	<b>0</b>	<b>0</b>	<b>1,928,909</b>	
Net Operating Income	0	27,796	0	0	<b>27,796</b>	<b>8</b>
<b>Net Operating Income as a percent of Average Net Rate Base</b>						
	N/A	1.44%	N/A	N/A	1.44%	

## **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	194,855	0	0	194,855	1
<b>Add credits during year:</b>						
NONE					0	2
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	0	10,256	0	0	10,256	3
<b>Other (specify):</b>						
NONE					0	4
<b>Balance End of Year</b>	<b>0</b>	<b>184,599</b>	<b>0</b>	<b>0</b>	<b>184,599</b>	

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## FINANCIAL SECTION FOOTNOTES

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

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

Done

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### Signature Page (Page ii)

#### General footnotes

COMPILATION REPORT OF CERTIFIED PUBLIC ACCOUNTANTS

City Council  
City of Wisconsin Dells  
Wisconsin Dells, Wisconsin

We have compiled the accompanying prescribed Annual Report of the City of Wisconsin Dells Municipal Electric Utility as of December 31, 2005, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements, information that is the representation of management. We have not audited or reviewed the accompanying Annual Report and, accordingly, do not express an opinion or any other form of assurance on this report.

The aforementioned report was prepared for the purpose of complying with statutory requirements of the Wisconsin Public Service Commission, and is not intended to be a complete presentation in conformity with generally accepted accounting principles.

This report is intended solely for the information and use of the management of the City of Wisconsin Dells and the Wisconsin Public Service Commission, and should not be used for any other purpose.

Johnson Block & Company, Inc.  
Madison, Wisconsin

March 30, 2005

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**ELECTRIC OPERATING REVENUES & EXPENSES**

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Electricity</b>			
Sales of Electricity (440-448)	4,513,654	3,593,927	1
<b>Total Sales of Electricity</b>	<b>4,513,654</b>	<b>3,593,927</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (450)	14,718	6,992	2
Miscellaneous Service Revenues (451)	0	0	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	0	0	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	1,865	3,021	7
Amortization of Construction Grants (457)	0	0	8
<b>Total Other Operating Revenues</b>	<b>16,583</b>	<b>10,013</b>	
<b>Total Operating Revenues</b>	<b>4,530,237</b>	<b>3,603,940</b>	
<b>Operation and Maintenance Expenses</b>			
Power Production Expenses (500-546)	3,617,601	2,749,425	9
Transmission Expenses (550-553)	10,000	9,000	10
Distribution Expenses (560-576)	243,046	223,365	11
Customer Accounts Expenses (901-904)	66,802	61,983	12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-935)	228,928	199,244	14
<b>Total Operation and Maintenance Expenses</b>	<b>4,166,377</b>	<b>3,243,017</b>	
<b>Other Expenses</b>			
Depreciation Expense (403)	210,800	190,100	15
Amortization Expense (404-407)		0	16
Taxes (408)	125,264	109,159	17
<b>Total Other Expenses</b>	<b>336,064</b>	<b>299,259</b>	
<b>Total Operating Expenses</b>	<b>4,502,441</b>	<b>3,542,276</b>	
<b>NET OPERATING INCOME</b>	<b>27,796</b>	<b>61,664</b>	

**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)	
<b>Forfeited Discounts (450):</b>		
Customer late payment charges	14,718	1
<b>Other (specify):</b>		
NONE		2
<b>Total Forfeited Discounts (450)</b>	<b>14,718</b>	
<b>Miscellaneous Service Revenues (451):</b>		
NONE		3
<b>Total Miscellaneous Service Revenues (451)</b>	<b>0</b>	
<b>Sales of Water and Water Power (453):</b>		
NONE		4
<b>Total Sales of Water and Water Power (453)</b>	<b>0</b>	
<b>Rent from Electric Property (454):</b>		
NONE		5
<b>Total Rent from Electric Property (454)</b>	<b>0</b>	
<b>Interdepartmental Rents (455):</b>		
NONE		6
<b>Total Interdepartmental Rents (455)</b>	<b>0</b>	
<b>Other Electric Revenues (456):</b>		
MISC	1,865	7
<b>Total Other Electric Revenues (456)</b>	<b>1,865</b>	
<b>Amortization of Construction Grants (457):</b>		
NONE		8
<b>Total Amortization of Construction Grants (457)</b>	<b>0</b>	

## 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)	
<b>POWER PRODUCTION EXPENSES</b>			
<b>STEAM POWER GENERATION EXPENSES</b>			
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
<b>Total Steam Power Generation Expenses</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC POWER GENERATION EXPENSES</b>			
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
<b>Total Hydraulic Power Generation Expenses</b>	<b>0</b>	<b>0</b>	
<b>OTHER POWER GENERATION EXPENSES</b>			
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
<b>Total Other Power Generation Expenses</b>	<b>0</b>	<b>0</b>	
<b>OTHER POWER SUPPLY EXPENSES</b>			
Purchased Power (545)	3,617,601	2,749,425	15
Other Expenses (546)	0		16
<b>Total Other Power Supply Expenses</b>	<b>3,617,601</b>	<b>2,749,425</b>	
<b>Total Power Production Expenses</b>	<b>3,617,601</b>	<b>2,749,425</b>	
<b>TRANSMISSION EXPENSES</b>			
Operation Supervision and Labor (550)	10,000	9,000	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)	
<b>TRANSMISSION EXPENSES</b>			
Maintenance of Transmission Plant (553)		0	19
<b>Total Transmission Expenses</b>	<b>10,000</b>	<b>9,000</b>	
<b>DISTRIBUTION EXPENSES</b>			
Operation Supervision Expenses (560)	17,215	9,912	20
Line and Station Labor (561)	68,163	72,256	21
Line and Station Supplies and Expenses (562)	0	200	22
Street Lighting and Signal System Expenses (565)	55	118	23
Meter Expenses (566)	1,554	2	24
Customer Installations Expenses (567)		0	25
Miscellaneous Distribution Expenses (569)	1,726	8,532	26
Maintenance of Structures and Equipment (571)	2,746	748	27
Maintenance of Lines (572)	107,469	102,114	28
Maintenance of Line Transformers (573)	12,124	4,632	29
Maintenance of Street Lighting and Signal Systems (574)	13,802	11,681	30
Maintenance of Meters (575)	18,192	13,170	31
Maintenance of Miscellaneous Distribution Plant (576)		0	32
<b>Total Distribution Expenses</b>	<b>243,046</b>	<b>223,365</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Meter Reading Labor (901)	16,005	13,929	33
Accounting and Collecting Labor (902)	50,797	48,022	34
Supplies and Expenses (903)	0	32	35
Uncollectible Accounts (904)		0	36
<b>Total Customer Accounts Expenses</b>	<b>66,802</b>	<b>61,983</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	37
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	

**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)	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	46,514	41,410	<b>38</b>
Office Supplies and Expenses (921)	32,328	34,600	<b>39</b>
Administrative Expenses Transferred -- Credit (922)	0	0	<b>40</b>
Outside Services Employed (923)	3,663	3,676	<b>41</b>
Property Insurance (924)	13,720	13,355	<b>42</b>
Injuries and Damages (925)	0	0	<b>43</b>
Employee Pensions and Benefits (926)	73,585	71,422	<b>44</b>
Regulatory Commission Expenses (928)	16,498	155	<b>45</b>
Miscellaneous General Expenses (930)	14,300	11,357	<b>46</b>
Transportation Expenses (933)	21,591	16,144	<b>47</b>
Maintenance of General Plant (935)	6,729	7,125	<b>48</b>
<b>Total Administrative and General Expenses</b>	<b>228,928</b>	<b>199,244</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>4,166,377</b>	<b>3,243,017</b>	

**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		97,200	83,540	1
Social Security		24,408	20,880	2
Wisconsin Gross Receipts Tax		390	418	3
PSC Remainder Assessment		3,266	4,321	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>125,264</b>	<b>109,159</b>	

### 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			Adams	Columbia	Juneau	Sauk	1
<b>SUMMARY OF TAX RATES</b>							
State tax rate	mills		0.251696	0.255724	0.232224	0.240825	3
County tax rate	mills		8.977337	5.969253	7.304203	4.597241	4
Local tax rate	mills		10.655188	10.825453	9.832049	12.639039	5
School tax rate	mills		9.468378	9.619627	8.735727	7.684133	6
Voc. school tax rate	mills		1.699639	1.726802	1.568301	1.379366	7
Other tax rate - Local	mills		0.000000	0.000000	0.000000	0.000000	8
Other tax rate - Non-Local	mills		0.000000	0.000000	0.000000	0.000000	9
<b>Total tax rate</b>	mills		<b>31.052238</b>	<b>28.396859</b>	<b>27.672504</b>	<b>26.540604</b>	<b>10</b>
Less: state credit	mills		0.764580	1.350536	0.129177	1.178847	11
<b>Net tax rate</b>	mills		<b>30.287658</b>	<b>27.046323</b>	<b>27.543327</b>	<b>25.361757</b>	<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							
<b>Local Tax Rate</b>	mills		<b>10.655188</b>	<b>10.825453</b>	<b>9.832049</b>	<b>12.639039</b>	<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>11.168017</b>	<b>11.346429</b>	<b>10.304028</b>	<b>9.063499</b>	<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>	<b>0.000000</b>	<b>0.000000</b>	<b>0.000000</b>	<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>21.823205</b>	<b>22.171882</b>	<b>20.136077</b>	<b>21.702538</b>	<b>17</b>
<b>Total Tax Rate</b>	mills		<b>31.052238</b>	<b>28.396859</b>	<b>27.672504</b>	<b>26.540604</b>	<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.702790</b>	<b>0.780786</b>	<b>0.727656</b>	<b>0.817711</b>	<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>30.287658</b>	<b>27.046323</b>	<b>27.543327</b>	<b>25.361757</b>	<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>21.285866</b>	<b>21.117402</b>	<b>20.042081</b>	<b>20.738582</b>	<b>21</b>
Utility Plant, Jan. 1	\$	<b>5,997,993</b>	27,342	3,946,053	1,409	2,023,189	22
Materials & Supplies	\$	<b>189,597</b>		189,597		0	23
<b>Subtotal</b>	\$	<b>6,187,590</b>	<b>27,342</b>	<b>4,135,650</b>	<b>1,409</b>	<b>2,023,189</b>	<b>24</b>
Less: Plant Outside Limits	\$	<b>0</b>		0		0	25
<b>Taxable Assets</b>	\$	<b>6,187,590</b>	<b>27,342</b>	<b>4,135,650</b>	<b>1,409</b>	<b>2,023,189</b>	<b>26</b>
Assessment Ratio	dec.		0.745243	0.733522	0.807638	0.778908	27
<b>Assessed Value</b>	\$	<b>4,630,983</b>	<b>20,376</b>	<b>3,033,590</b>	<b>1,138</b>	<b>1,575,878</b>	<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>21.285866</b>	<b>21.117402</b>	<b>20.042081</b>	<b>20.738582</b>	<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>97,200</b>	<b>434</b>	<b>64,062</b>	<b>23</b>	<b>32,681</b>	<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	74,412					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>97,200</b>					<b>34</b>

## 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)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>STEAM PRODUCTION PLANT</b>			
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
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC PRODUCTION PLANT</b>			
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
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	
<b>OTHER PRODUCTION PLANT</b>			
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
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>	

**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)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>STEAM PRODUCTION PLANT</b>			
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
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>HYDRAULIC PRODUCTION PLANT</b>			
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
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OTHER PRODUCTION PLANT</b>			
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
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>

## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

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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)	
<b>TRANSMISSION PLANT</b>			
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
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)	4,481		34
Structures and Improvements (361)	73,924		35
Station Equipment (362)	387,471	843,000	36
Storage Battery Equipment (363)	32,568		37
Poles, Towers and Fixtures (364)	268,714		38
Overhead Conductors and Devices (365)	224,498		39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	279,527	15,770	41
Line Transformers (368)	957,338	34,045	42
Services (369)	251,168	12,065	43
Meters (370)	184,158	2,660	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	860,329		47
<b>Total Distribution Plant</b>	<b>3,524,176</b>	<b>907,540</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	66,050		48
Structures and Improvements (390)	267,836		49
Office Furniture and Equipment (391)	64,210		50
Computer Equipment (391.1)	21,434		51
Transportation Equipment (392)	301,626		52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	60,140	711	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)
<b>TRANSMISSION PLANT</b>			
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
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			4,481 34
Structures and Improvements (361)			73,924 35
Station Equipment (362)			1,230,471 36
Storage Battery Equipment (363)			32,568 37
Poles, Towers and Fixtures (364)	2,361		266,353 38
Overhead Conductors and Devices (365)	2,055		222,443 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			295,297 41
Line Transformers (368)	3,870		987,513 42
Services (369)	1,811		261,422 43
Meters (370)			186,818 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	3,184		857,145 47
<b>Total Distribution Plant</b>	<b>13,281</b>	<b>0</b>	<b>4,418,435</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			66,050 48
Structures and Improvements (390)			267,836 49
Office Furniture and Equipment (391)			64,210 50
Computer Equipment (391.1)			21,434 51
Transportation Equipment (392)			301,626 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			60,851 54

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

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3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>GENERAL PLANT</b>			
Laboratory Equipment (395)	14,990		55
Power Operated Equipment (396)	18,900		56
Communication Equipment (397)	5,148	14,470	57
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
<b>Total General Plant</b>	<b>820,334</b>	<b>15,181</b>	
<b>Total utility plant in service directly assignable</b>	<b>4,344,510</b>	<b>922,721</b>	
Common Utility Plant Allocated to Electric Department	0		60
<b>Total utility plant in service</b>	<b>4,344,510</b>	<b>922,721</b>	

**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)
<b>GENERAL PLANT</b>			
Laboratory Equipment (395)			14,990 55
Power Operated Equipment (396)			18,900 56
Communication Equipment (397)			19,618 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>835,515</b>
<b>Total utility plant in service directly assignable</b>	<b>13,281</b>	<b>0</b>	<b>5,253,950</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>13,281</b>	<b>0</b>	<b>5,253,950</b>

## 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)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>STEAM PRODUCTION PLANT</b>			
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
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC PRODUCTION PLANT</b>			
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
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	
<b>OTHER PRODUCTION PLANT</b>			
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
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>	

**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)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>STEAM PRODUCTION PLANT</b>			
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
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>HYDRAULIC PRODUCTION PLANT</b>			
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
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OTHER PRODUCTION PLANT</b>			
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
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>

## 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)
<b>TRANSMISSION PLANT</b>		
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
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>
<b>DISTRIBUTION PLANT</b>		
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)	108,359	39
Underground Conduit (366)	0	40
Underground Conductors and Devices (367)	136,635	41
Line Transformers (368)	0	42
Services (369)	133,747	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
<b>Total Distribution Plant</b>	<b>378,741</b>	<b>0</b>
<b>GENERAL PLANT</b>		
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)
<b>TRANSMISSION PLANT</b>			
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
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>DISTRIBUTION PLANT</b>			
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)			108,359 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			136,635 41
Line Transformers (368)			0 42
Services (369)			133,747 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
<b>Total Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>378,741</b>
<b>GENERAL PLANT</b>			
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)	
<b>GENERAL PLANT</b>			
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
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>378,741</b>	<b>0</b>	
Common Utility Plant Allocated to Electric Department	0		60
<b>Total utility plant in service</b>	<b>378,741</b>	<b>0</b>	

**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)
<b>GENERAL PLANT</b>			
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
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>378,741</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>378,741</b>

## 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)		
<b>Primary Distribution System Voltage(s) -- Urban</b>						
<b>Pole Lines</b>						
2.4/4.16 kV (4kV)	31				31	1
7.2/12.5 kV (12kV)	8				8	2
14.4/24.9 kV (25kV)					0	3
<b>Other:</b>						
NONE					0	4
<b>Underground Lines</b>						
2.4/4.16 kV (4kV)					0	5
7.2/12.5 kV (12kV)					0	6
14.4/24.9 kV (25kV)					0	7
<b>Other:</b>						
NONE					0	8
<b>Primary Distribution System Voltage(s) -- Rural</b>						
<b>Pole Lines</b>						
2.4/4.16 kV (4kV)					0	9
7.2/12.5 kV (12kV)					0	10
14.4/24.9 kV (25kV)					0	11
<b>Other:</b>						
NONE					0	12
<b>Underground Lines</b>						
2.4/4.16 kV (4kV)					0	13
7.2/12.5 kV (12kV)					0	14
14.4/24.9 kV (25kV)					0	15
<b>Other:</b>						
NONE					0	16
<b>Transmission System</b>						
<b>Pole Lines</b>						
34.5 kV	1				1	17
69 kV					0	18
115 kV					0	19
138 kV					0	20
<b>Other:</b>						
NONE					0	21
<b>Underground Lines</b>						
34.5 kV					0	22
69 kV					0	23
115 kV					0	24
138 kV					0	25
<b>Other:</b>						
NONE					0	26

### RURAL LINE CUSTOMERS

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

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

### 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	9,438	Friday	01/14/2005	19:00	2,339	<b>1</b>
February	02	9,673	Saturday	01/15/2005	20:00	5,483	<b>2</b>
March	03	8,588	Saturday	03/12/2005	20:00	5,141	<b>3</b>
April	04	8,254	Friday	03/18/2005	20:00	4,586	<b>4</b>
May	05	7,321	Saturday	04/23/2005	21:00	4,292	<b>5</b>
June	06	12,834	Saturday	06/11/2005	21:00	3,830	<b>6</b>
July	07	14,689	Friday	06/24/2005	21:00	5,730	<b>7</b>
August	08	15,017	Tuesday	08/02/2005	16:00	7,346	<b>8</b>
September	09	13,366	Friday	08/19/2005	21:00	7,678	<b>9</b>
October	10	10,069	Saturday	09/17/2005	21:00	6,331	<b>10</b>
November	11	7,523	Saturday	10/15/2005	20:00	4,404	<b>11</b>
December	12	8,832	Tuesday	12/06/2005	18:00	4,129	<b>12</b>
<b>Total</b>		<b>125,604</b>				<b>61,289</b>	

**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	Alliant Utilities

**ELECTRIC ENERGY ACCOUNT**

Particulars (a)	kWh (000's) (b)	
<b>Source of Energy</b>		
<b>Generation (excluding Station Use):</b>		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
<b>Total Generation</b>	<b>0</b>	<b>7</b>
Purchases	60,561	8
Interchanges:		9
In (gross)		10
Out (gross)		11
Net	<b>0</b>	12
Transmission for/by others (wheeling):		13
Received		14
Delivered		15
Net	<b>0</b>	16
<b>Total Source of Energy</b>	<b>60,561</b>	<b>17</b>
<b>Disposition of Energy</b>		
Sales to Ultimate Consumers (including interdepartmental sales)	59,681	18
Sales For Resale		19
<b>Energy Used by the Company (excluding station use):</b>		
Electric Utility		20
Common (office, shops, garages, etc. serving 2 or more util. depts.)		21
<b>Total Used by Company</b>	<b>0</b>	<b>22</b>
<b>Total Sold and Used</b>	<b>59,681</b>	<b>23</b>
<b>Energy Losses:</b>		
Transmission Losses (if applicable)		24
Distribution Losses	880	25
<b>Total Energy Losses</b>	<b>880</b>	<b>26</b>
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>	<b>1.4531%</b>	<b>27</b>
<b>Total Disposition of Energy</b>	<b>60,561</b>	<b>28</b>

### 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)	
<b>Residential Sales</b>				
RESIDENTIAL	RG-1	1,271	12,104	1
<b>Total Sales for Residential Sales</b>		<b>1,271</b>	<b>12,104</b>	
<b>Commercial &amp; Industrial</b>				
COMMERCIAL	CP-1	587	13,852	2
COMMERCIAL	CP-2	99	32,610	3
COMMERCIAL	CP-3	1	553	4
<b>Total Sales for Commercial &amp; Industrial</b>		<b>687</b>	<b>47,015</b>	
<b>Public Street &amp; Highway Lighting</b>				
STREET LIGHTS	MS-1	2	562	5
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>2</b>	<b>562</b>	
<b>Sales for Resale</b>				
NONE				6
<b>Total Sales for Sales for Resale</b>		<b>0</b>	<b>0</b>	
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>1,960</b>	<b>59,681</b>	

**SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)**

<b>Demand kW (e)</b>	<b>Customer or Distribution kW (f)</b>	<b>Tariff Revenues (g)</b>	<b>PCAC Revenues (h)</b>	<b>Total Revenues (g)+(h)</b>	
		746,009	143,422	<b>889,431</b>	<b>1</b>
<b>0</b>	<b>0</b>	<b>746,009</b>	<b>143,422</b>	<b>889,431</b>	
		1,096,715	179,843	<b>1,276,558</b>	<b>2</b>
		1,802,006	405,914	<b>2,207,920</b>	<b>3</b>
		49,184	6,641	<b>55,825</b>	<b>4</b>
<b>0</b>	<b>0</b>	<b>2,947,905</b>	<b>592,398</b>	<b>3,540,303</b>	
		77,199	6,721	<b>83,920</b>	<b>5</b>
<b>0</b>	<b>0</b>	<b>77,199</b>	<b>6,721</b>	<b>83,920</b>	
				<b>0</b>	<b>6</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>0</b>	<b>0</b>	<b>3,771,113</b>	<b>742,541</b>	<b>4,513,654</b>	

### 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 Utilities				1
Point of Delivery	Sub Station				2
Type of Power Purchased (firm, dump, etc.)	Firm				3
Voltage at Which Delivered	Columbia Site				4
Point of Metering	Sub Station 34500				5
Total of 12 Monthly Maximum Demands -- kW	122,669				6
Average load factor	67.6294%				7
Total Cost of Purchased Power	3,617,601				8
Average cost per kWh	0.0597				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	908	1,431			12
February	1,850	3,291			13
March	1,782	2,804			14
April	1,741	2,551			15
May	1,509	2,321			16
June	2,179	3,551			17
July	3,107	4,239			18
August	3,057	4,620			19
September	2,591	3,739			20
October	1,789	2,615			21
November	1,539	2,590			22
December	1,820	2,937			23
<b>Total kWh (000)</b>	<b>23,872</b>	<b>36,689</b>			<b>24</b>
					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
<b>Total kWh (000)</b>					<b>52</b>

### 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
<b>Load Factor</b>		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
<b>Cost per kWh of Net Generation (\$)</b>		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
<b>Total kWh (000)</b>	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

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### PRODUCTION STATISTICS

**Particulars**  
**(a)**

**Plant**  
**(b)**

**Plant**  
**(c)**

**Plant**  
**(d)**

**Plant**  
**(e)**

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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							
<b>Total</b>							<b><u>0</u></b>
							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						
<b>Total</b>						<b><u>0</u></b>
						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.

<b>Turbine-Generators</b>								
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)
				0	0	0	0	0
<b>Total</b>				<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

1

### INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

<b>Generators</b>						
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)
		0	0	0	0	0
<b>Total</b>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

1

### HYDRAULIC GENERATING PLANTS

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

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

NONE

### HYDRAULIC GENERATING PLANTS (cont.)

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

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

### SUBSTATION EQUIPMENT

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

Particulars (a)	Utility Designation				(f)
	(b)	(c)	(d)	(e)	
Name of Substation	Columbia E	Columbia W	Sauk #1	Sauk #2	1
Voltage--High Side	34,500	69,000	69,000	69,000	2
Voltage--Low Side	4,160	4,160	12,470	12,470	3
Num. Main Transformers in Operation	1	1	1	1	4
Total Capacity of Transformers in kVA	5,000	7,500	7,500	7,500	5
Number of Spare Transformers on Hand	0	0	0	0	6
15-Minute Maximum Demand in kW					7
Dt and Hr of Such Maximum Demand					8
					9
Kwh Output					10

### SUBSTATION EQUIPMENT (continued)

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

### SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation				(r)
	(n)	(o)	(p)	(q)	
Name of Substation					24
Voltage--High Side					25
Voltage--Low Side					26
Num. of Main Transformers in Operation					27
Capacity of Transformers in kVA					28
Number of Spare Transformers on Hand					29
15-Minute Maximum Demand in kW					30
Dt and Hr of Such Maximum Demand					31
					32
Kwh Output					33

### ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	2,105	788	66,831	1
Acquired during year	26	22	1,960	2
<b>Total</b>	<b>2,131</b>	<b>810</b>	<b>68,791</b>	<b>3</b>
Retired during year	19	11	323	4
Sales, transfers or adjustments increase (decrease)				5
<b>Number end of year</b>	<b>2,112</b>	<b>799</b>	<b>68,468</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				<b>7</b>
In customers' use	1,971			8
In utility's use	1	702	61,021	9
				<b>10</b>
Locked meters on customers' premises				11
In stock	140	97	7,447	12
<b>Total end of year</b>	<b>2,112</b>	<b>799</b>	<b>68,468</b>	<b>13</b>

### 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)	
<b>Street Lighting Non-Ornamental</b>				
Mercury Vapor	175	114	87,000	1
Mercury Vapor	400	24	41,700	2
Sodium Vapor	100	197	86,000	3
Sodium Vapor	150	25	16,300	4
Sodium Vapor	250	190	206,000	5
Sodium Vapor	400	72	125,000	6
<b>Total</b>		<b>622</b>	<b>562,000</b>	
<b>Ornamental</b>				
NONE				7
<b>Total</b>		<b>0</b>	<b>0</b>	
<b>Other</b>				
NONE				8
<b>Total</b>		<b>0</b>	<b>0</b>	

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## ELECTRIC OPERATING SECTION FOOTNOTES

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### 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.**

Rounding

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

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

Completion of Finnegan Substation

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

**If Billing Demand Units are not reported in Columns (e) or (f), please explain.**

Information not readily available by rate schedule.

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