



3014 (02-02-05)

ANNUAL REPORT

OF

Name: CADOTT LIGHT & WATER MUNICIPAL UTILITY

Principal Office: 110 CENTRAL STREET
P.O. BOX 40
CADOTT, WI 54727

For the Year Ended: DECEMBER 31, 2005

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CADOTT LIGHT & WATER MUNICIPAL UTILITY

Utility Address: 110 CENTRAL STREET

P.O. BOX 40

CADOTT, WI 54727

When was utility organized? 1/1/1920

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS SANDRA BUETOW

Title: CLERK/TREASURER

Office Address:

110 CENTRAL STREET

P.O. BOX 40

CADOTT, WI 54727

Telephone: (715) 289 - 4282

Fax Number: (715) 289 - 3737

E-mail Address: n/a

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

Name: BRANDI M. SUDA

Title: SENIOR ACCOUNTANT

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP

2411 N. HILLCREST PARKWAY

P.O. BOX 1148

EAU CLAIRE, WI 54703

Telephone: (715) 833 - 1717 EXT 25

Fax Number: (715) 836 - 7877

E-mail Address: bsuda@virchowkrause.com

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

Name: MS LILA MC CONVILLE

Title: PRESIDENT

Office Address:

110 CENTRAL STREET

P.O. BOX 40

CADOTT, WI 54727

Telephone: (715) 289 - 4282

Fax Number: (715) 289 - 3737

E-mail Address: n/a

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

IDENTIFICATION AND OWNERSHIP

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

Name:

Title:

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP
2411 N. HILLCREST PARKWAY
P.O. BOX 1148
EAU CLAIRE, WI 54703

Telephone: (715) 833 - 1717

Fax Number: (715) 836 - 7877

E-mail Address: n/a

Date of most recent audit report: 2/17/2005

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

Names and titles of utility management including manager or superintendent:

Name: MR RAYMOND WEILAND

Title: DIRECTOR OF PUBLIC WORKS

Office Address:

110 CENTRAL STREET
P.O. BOX 40
CADOTT, WI 54727

Telephone: (715) 289 - 4282

Fax Number: (715) 289 - 3737

E-mail Address: n/a

Name of utility commission/committee: Cadott Light and Water Municipal Utility

Names of members of utility commission/committee:

- MR ANSON ALBARADO
- MR JOHN KLAY
- MR LES LIPTAK
- MR JERRY RYKAL
- MR CHARLES SEDIVY
- MR CLAY STRAND

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: NONE

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,198,951	1,042,468	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,032,874	830,680	2
Depreciation Expense (403)	77,241	76,458	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	71,779	71,146	5
Total Operating Expenses	1,181,894	978,284	
Net Operating Income	17,057	64,184	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	17,057	64,184	
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)	5,292	3,664	10
Miscellaneous Nonoperating Income (421)	18,098	23,129	11
Total Other Income	23,390	26,793	
Total Income	40,447	90,977	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(16,569)	(16,569)	12
Other Income Deductions (426)	21,767	21,004	13
Total Miscellaneous Income Deductions	5,198	4,435	
Income Before Interest Charges	35,249	86,542	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	14,195	16,745	14
Amortization of Debt Discount and Expense (428)	3,009	630	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	24,952	23,417	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	42,156	40,792	
Net Income	(6,907)	45,750	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,148,132	1,102,382	20
Balance Transferred from Income (433)	(6,907)	45,750	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)	1,141,225	1,148,132	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	1,198,951		1,198,951	1
Total (Acct. 400):	1,198,951	0	1,198,951	
Operation and Maintenance Expense (401-402):				
Derived	1,032,874		1,032,874	2
Total (Acct. 401-402):	1,032,874	0	1,032,874	
Depreciation Expense (403):				
Derived	77,241		77,241	3
Total (Acct. 403):	77,241	0	77,241	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	71,779		71,779	5
Total (Acct. 408):	71,779	0	71,779	
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:	17,057	0	17,057	
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	
Interest and Dividend Income (419):				
WATER	1,186	0	1,186	11

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):			
ELECTRIC	4,106	0	4,106 12
Total (Acct. 419):	5,292	0	5,292
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	[REDACTED]		0 13
Contributed Plant - Electric	[REDACTED]	18,098	18,098 14
NONE	0	0	0 15
Total (Acct. 421):	0	18,098	18,098
TOTAL OTHER INCOME:	5,292	18,098	23,390
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(16,569)	[REDACTED]	(16,569) 16
NONE	0	0	0 17
Total (Acct. 425):	(16,569)	0	(16,569)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	17,695	17,695 18
Depreciation Expense on Contributed Plant - Electric	[REDACTED]	4,072	4,072 19
NONE	0	0	0 20
Total (Acct. 426):	0	21,767	21,767
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(16,569)	21,767	5,198
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	14,195	[REDACTED]	14,195 21
Total (Acct. 427):	14,195	0	14,195
Amortization of Debt Discount and Expense (428):			
AMORTIZATION OF DEBT DISCOUNT AND EXPENSE	3,009	[REDACTED]	3,009 22
Total (Acct. 428):	3,009	0	3,009
Amortization of Premium on Debt--Cr. (429):			
NONE	0	[REDACTED]	0 23
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	24,952	[REDACTED]	24,952 24
Total (Acct. 430):	24,952	0	24,952

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 25
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 26
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	42,156	0	42,156
NET INCOME:	(3,238)	(3,669)	(6,907)
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	114,037	1,034,095	1,148,132 27
Total (Acct. 216):	114,037	1,034,095	1,148,132
Balance Transferred from Income (433):			
Derived	(3,238)	(3,669)	(6,907) 28
Total (Acct. 433):	(3,238)	(3,669)	(6,907)
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 29
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 30
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 31
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 32
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	110,799	1,030,426	1,141,225

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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	209,317	989,634	0	0	1,198,951	1
Less: interdepartmental sales	0	3,908	0	0	3,908	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	209,317	985,726	0	0	1,195,043	

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	38,264		38,264	1
Electric operating expenses	111,003		111,003	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	11,111		11,111	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	160,378	0	160,378	

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	1
Electric	3	2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	3,510,256	3,448,705	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,649,670	1,558,837	2
Net Utility Plant	1,860,586	1,889,868	
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)	255,000	389,908	5
Other Investments (124)	0	0	6
Special Funds (125)	0	96,281	7
Total Other Property and Investments	255,000	486,189	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	302,982	161,908	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	136,957	108,133	11
Other Accounts Receivable (143)	18,098	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	60,252	50,538	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	518,289	320,579	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	3,009	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	3,009	
Total Assets and Other Debits	2,633,875	2,699,645	

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)	314,253	290,198	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	1,141,225	1,148,132	23
Total Proprietary Capital	1,455,478	1,438,330	
LONG-TERM DEBT			
Bonds (221)	0	197,280	24
Advances from Municipality (223)	656,356	631,112	25
Other Long-Term Debt (224)	137,822	0	26
Total Long-Term Debt	794,178	828,392	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	74,635	60,524	28
Payables to Municipality (233)	0	48,343	29
Customer Deposits (235)	250	250	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	620	1,155	32
Other Current and Accrued Liabilities (238)	5,620	4,846	33
Total Current and Accrued Liabilities	81,125	115,118	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	1,796		35
Other Deferred Credits (253)	301,298	317,805	36
Total Deferred Credits	303,094	317,805	
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	2,633,875	2,699,645	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	2,364,991	0	0	1,083,714	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	1,071,750	0	0	1,015,907	2
Utility Plant in Service - Contributed Plant (101.2)	1,313,585	0	0	109,014	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	2,385,335	0	0	1,124,921	
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)	238,965	0	0	1,019,205	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	319,556	0	0	71,944	13
Total Accumulated Provision	558,521	0	0	1,091,149	
Net Utility Plant	1,826,814	0	0	33,772	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 110.1)**

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

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	214,492	968,463			1,182,955	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	23,949	53,292			77,241	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,352				1,352	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	25,301	53,292	0	0	78,593	16
Debits during year						17
Book cost of plant retired	828	2,550			3,378	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	828	2,550	0	0	3,378	25
Balance end of year (110.1)	238,965	1,019,205	0	0	1,258,170	26
Composite Depreciation Rate?	No	No				27
If yes, what is the rate?						28

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

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

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	308,010	67,872			375,882	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	17,695	4,072			21,767	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	17,695	4,072	0	0	21,767	16
Debits during year						17
Book cost of plant retired	1,149	0			1,149	18
Cost of removal	5,000				5,000	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	6,149	0	0	0	6,149	25
Balance end of year (110.1)	319,556	71,944	0	0	391,500	26
Composite Depreciation Rate?	No	No				27
If yes, what is the rate?						28

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):	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			53,469		53,469	45,518	2
Total Electric Utility					53,469	45,518	

Account	Total End of Year	Amount Prior Year	
Electric utility total	53,469	45,518	1
Water utility	6,783	5,020	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	60,252	50,538	

**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)				
1991 REVENUE BOND DISCOUNT	1,867	428	0	1
1991 REVENUE BOND ISSUANCE COSTS	1,142	428	0	2
Total			0	
Unamortized premium on debt (251)				
NONE				3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	290,198	1
Changes during year (explain):		
HYDRANTS AND SERVICES INSTALLED AND PAID FOR BY GENERAL FUND	24,055	2
Balance end of year	<u>314,253</u>	

BONDS (ACCT. 221)

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

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

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
FROM GF TO WATER UTILITY	12/01/2001	00/00/0000	4.00%	394,473	1
FROM GF TO ELECTRIC UTILITY	12/01/2001	00/00/0000	4.00%	261,883	2
Total for Account 223				656,356	
Other Long-Term Debt (224)					
2005 NOTES PAYABLES	11/21/2005	12/01/2010	5.25%	137,822	3
Total for Account 224				137,822	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	43,284	2
Charged electric department expense	28,495	3
Charged sewer department expense	537	4
Other (explain):		
NONE		5
Total Accruals and other credits	72,316	
Taxes paid during year:		
County, state and local taxes	59,181	6
Social Security taxes	12,211	7
PSC Remainder Assessment	924	8
Other (explain):		
NONE		9
Total payments and other debits	72,316	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1991 REVENUE BONDS	1,155	13,575	14,730	0	1
Subtotal	1,155	13,575	14,730	0	
Advances from Municipality (223)					
INTEREST ON ADVANCES	0	24,952	24,952	0	2
Subtotal	0	24,952	24,952	0	
Other Long-Term Debt (224)					
2005 NOTES PAYABLE	0	620		620	3
Subtotal	0	620	0	620	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	1,155	39,147	39,682	620	

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):		
ADVANCE TO TIF	255,000	1
Total (Acct. 123):	255,000	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	14,960	5
Electric	121,997	6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	136,957	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
OTHER ACCOUNTS RECEIVABLE	18,098	11
Total (Acct. 143):	18,098	
Receivables from Municipality (145):		
NONE		12
Total (Acct. 145):	0	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Payables to Municipality (233):		
NONE		16
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	298,251	17
PUBLIC BENEFIT CHARGES	3,047	18
Total (Acct. 253):	301,298	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	1,061,003	1,004,352	0	0	2,065,355	1
Materials and Supplies	5,901	49,493	0	0	55,394	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	226,728	993,834	0	0	1,220,562	4
Customer Advances for Construction	898				898	5
Regulatory Liability	249,235	57,300	0	0	306,535	6
NONE					0	7
Average Net Rate Base	590,043	2,711	0	0	592,754	
Net Operating Income	21,986	(4,929)	0	0	17,057	8
Net Operating Income as a percent of						
Average Net Rate Base	3.73%	-181.81%	N/A	N/A	2.88%	

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	255,971	58,849	0	0	314,820	1
Add credits during year:					0	2
Deduct charges:						
Miscellaneous Amortization (425)	13,472	3,097	0	0	16,569	3
Other (specify):					0	4
Balance End of Year	242,499	55,752	0	0	298,251	

FINANCIAL SECTION FOOTNOTES

Interest Accrued (Acct. 237) (Page F-18)

Bonds (221): If Interest Accrued During Year is non-zero AND the Bonds schedule shows a Principal Amount EOY of zero or less, please explain.

The 1991 Revenue Bonds were refinanced in 2005.

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

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

Account 143 includes amount due from customer for line extension.

Signature Page (Page ii)

General footnotes

ACCOUNTANTS' COMPILATION REPORT

To the Village Board
Village of Cadott
Cadott, 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 Cadott Electric and Water Utilities, enterprise funds of the Village of Cadott 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.

VIRCHOW, KRAUSE & COMPANY, LLP

Eau Claire, Wisconsin
March 8, 2006

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	205,887	200,400	1
Total Sales of Water	205,887	200,400	
Other Operating Revenues			
Forfeited Discounts (470)	834	743	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	2,596	2,271	6
Total Other Operating Revenues	3,430	3,014	
Total Operating Revenues	209,317	203,414	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	0	0	7
Pumping Expenses (620-625)	4,594	4,506	8
Water Treatment Expenses (630-635)	14,419	14,813	9
Transmission and Distribution Expenses (640-655)	42,089	30,952	10
Customer Accounts Expenses (901-904)	14,759	14,220	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	44,237	27,322	13
Total Operation and Maintenance Expenses	120,098	91,813	
Other Operating Expenses			
Depreciation Expense (403)	23,949	23,732	14
Amortization Expense (404-407)		0	15
Taxes (408)	43,284	43,114	16
Total Other Operating Expenses	67,233	66,846	
Total Operating Expenses	187,331	158,659	
NET OPERATING INCOME	21,986	44,755	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	0	0	0	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	574	21,376	89,800	4
Commercial	77	9,638	32,322	5
Industrial	7	448	3,272	6
Total Metered Sales to General Customers (461)	658	31,462	125,394	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		68,386	8
Other Sales to Public Authorities (464)	9	2,797	12,107	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	668	34,259	205,887	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
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NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	68,386	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify): NONE		4
Total Public Fire Protection Service (463)	68,386	
Forfeited Discounts (470):		
Customer late payment charges	834	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	834	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,827	10
Other (specify): MISCELLANEOUS	769	11
Total Other Water Revenues (474)	2,596	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)	0		1
Purchased Water (601)	0		2
Operation Supplies and Expenses (602)	0		3
Maintenance of Water Source Plant (605)	0		4
Total Source of Supply Expenses	0	0	
PUMPING EXPENSES			
Operation Labor (620)	0		5
Fuel for Power Production (621)	0		6
Fuel or Power Purchased for Pumping (622)	4,594	4,506	7
Operation Supplies and Expenses (623)	0		8
Maintenance of Pumping Plant (625)	0		9
Total Pumping Expenses	4,594	4,506	
WATER TREATMENT EXPENSES			
Operation Labor (630)	12,033	13,107	10
Chemicals (631)	0		11
Operation Supplies and Expenses (632)	2,386	1,706	12
Maintenance of Water Treatment Plant (635)	0		13
Total Water Treatment Expenses	14,419	14,813	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	2,273	1,664	14
Operation Supplies and Expenses (641)	2,990	1,229	15
Maintenance of Distribution Reservoirs and Standpipes (650)	599	1,118	16
Maintenance of Mains (651)	31,392	20,635	17
Maintenance of Services (652)	1,074	1,186	18
Maintenance of Meters (653)	3,761	4,950	19
Maintenance of Hydrants (654)		170	20
Maintenance of Other Plant (655)		0	21
Total Transmission and Distribution Expenses	42,089	30,952	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	2,282	2,021	22
Accounting and Collecting Labor (902)	12,477	12,199	23
Supplies and Expenses (903)		0	24
Uncollectible Accounts (904)		0	25
Total Customer Accounts Expenses	14,759	14,220	
SALES EXPENSES			
Sales Expenses (910)		0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)		0	27
Office Supplies and Expenses (921)	7,239	4,450	28
Administrative Expenses Transferred--Credit (922)		0	29
Outside Services Employed (923)	14,018	4,828	30
Property Insurance (924)		0	31
Injuries and Damages (925)		0	32
Employee Pensions and Benefits (926)	20,747	16,155	33
Regulatory Commission Expenses (928)		0	34
Miscellaneous General Expenses (930)	564	596	35
Transportation Expenses (933)	1,669	1,293	36
Maintenance of General Plant (935)		0	37
Total Administrative and General Expenses	44,237	27,322	
Total Operation and Maintenance Expenses	120,098	91,813	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		40,709	40,709	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		537	539	2
Net property tax equivalent		40,172	40,170	
Social Security		2,927	2,713	3
PSC Remainder Assessment		185	231	4
Other (specify): NONE			0	5
Total tax expense		43,284	43,114	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Chippewa				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.176810				3
County tax rate	mills		3.191170				4
Local tax rate	mills		7.678260				5
School tax rate	mills		6.549760				6
Voc. school tax rate	mills		1.518260				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		19.114260				10
Less: state credit	mills		0.735890				11
Net tax rate	mills		18.378370				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.678260				14
Combined School Tax Rate	mills		8.068020				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		15.746280				17
Total Tax Rate	mills		19.114260				18
Ratio of Local and School Tax to Total	dec.		0.823798				19
Total tax net of state credit	mills		18.378370				20
Net Local and School Tax Rate	mills		15.140056				21
Utility Plant, Jan. 1	\$	2,364,991	2,364,991				22
Materials & Supplies	\$	5,020	5,020				23
Subtotal	\$	2,370,011	2,370,011				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,370,011	2,370,011				26
Assessment Ratio	dec.		1.060841				27
Assessed Value	\$	2,514,205	2,514,205				28
Net Local & School Rate	mills		15.140056				29
Tax Equiv. Computed for Current Year	\$	38,065	38,065				30
Tax Equivalent per 1994 PSC Report	\$	40,709					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	40,709					34

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	57,979		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	46,975		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	3,043		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	107,997	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	315,962	909	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	104,970		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	37,928		20
Total Pumping Plant	458,860	909	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	3,742		23
Total Water Treatment Plant	3,742	0	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			57,979	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			46,975	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			3,043	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	107,997	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			316,871	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			104,970	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			37,928	20
Total Pumping Plant	0	0	459,769	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			3,742	23
Total Water Treatment Plant	0	0	3,742	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	10,666		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	294,906		26
Transmission and Distribution Mains (343)	53,607		27
Fire Mains (344)	0		28
Services (345)	4,591	7,783	29
Meters (346)	66,819	2,357	30
Hydrants (348)	25,812	11,272	31
Other Transmission and Distribution Plant (349)	134		32
Total Transmission and Distribution Plant	456,535	21,412	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	495		34
Office Furniture and Equipment (391)	11,091		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	3,383		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	8,154		45
Total General Plant	23,123	0	
Total utility plant in service directly assignable	1,050,257	22,321	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	1,050,257	22,321	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			10,666 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			294,906 26
Transmission and Distribution Mains (343)			53,607 27
Fire Mains (344)			0 28
Services (345)			12,374 29
Meters (346)	828		68,348 30
Hydrants (348)			37,084 31
Other Transmission and Distribution Plant (349)			134 32
Total Transmission and Distribution Plant	828	0	477,119
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			495 34
Office Furniture and Equipment (391)			11,091 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			3,383 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			8,154 45
Total General Plant	0	0	23,123
Total utility plant in service directly assignable	828	0	1,071,750
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	828	0	1,071,750

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	183,321		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	183,321	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	0	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			183,321 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	183,321
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	0
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	122,096		26
Transmission and Distribution Mains (343)	794,944		27
Fire Mains (344)	0		28
Services (345)	133,305		29
Meters (346)	0		30
Hydrants (348)	81,068		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,131,413	0	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	0	0	
Total utility plant in service directly assignable	1,314,734	0	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	1,314,734	0	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			122,096 26
Transmission and Distribution Mains (343)			794,944 27
Fire Mains (344)			0 28
Services (345)			133,305 29
Meters (346)			0 30
Hydrants (348)	1,149		79,919 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	1,149	0	1,130,264
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	1,149	0	1,313,585
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	1,149	0	1,313,585

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

Sources of Water Supply					
Month (a)	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)	Total Gallons All Methods (000's) (e)	
January			2,837	2,837	1
February			2,438	2,438	2
March			2,844	2,844	3
April			2,801	2,801	4
May			3,077	3,077	5
June			3,230	3,230	6
July			3,523	3,523	7
August			3,497	3,497	8
September			3,267	3,267	9
October			2,920	2,920	10
November			2,878	2,878	11
December			2,837	2,837	12
Total annual pumpage	0	0	36,149	36,149	
Less: Water sold				34,259	13
Volume pumped but not sold				1,890	14
Volume sold as a percent of volume pumped				95%	15
Volume used for water production, water quality and system maintenance				193	16
Volume related to equipment/system malfunction				305	17
Non-utility volume NOT included in water sales				23	18
Total volume not sold but accounted for				521	19
Volume pumped but unaccounted for				1,369	20
Percent of water lost				4%	21
If more than 25%, indicate causes:					22
If more than 25%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				266	24
Date of maximum: 1/30/2005					25
Cause of maximum:					26
Watermain break					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				15	27
Date of minimum: 12/15/2005					28
Total KWH used for pumping for the year				49,520	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
BOUNDRY ROAD	#3	50	26	100,000	Yes	1
BOUNDRY ROAD	#4	48	24	100,000	Yes	2
BOUNDRY ROAD	#5	68	36	432,000	Yes	3
BOUNDRY ROAD	#6	81	36	432,000	Yes	4

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#3	#5	#6	1
Location	BOUNDRY ROAD	BOUNDRY ROAD	BOUNDRY ROAD	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	PEERLESS	LAYNE NW	LAYNE NW	5
Year Installed	1993	1993	1993	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	400	300	300	8
Pump Motor or Standby Engine Mfr	PEERLESS	LAYNE NW	LAYNE NW	9 10
Year Installed	1993	1993	1993	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	50	40	40	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	BOOSTER STATION			14
Location	BOUNDRY ROAD			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	LAYNE NW			18
Year Installed	1993			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	400			21
Pump Motor or Standby Engine Mfr	LAYNE NW			22 23
Year Installed	1993			24
Type	ELECTRIC			25
Horsepower	20			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	#
Identification number or name	#2	#3		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET		3
Year constructed	1982	1993		4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL		5
Elevation difference in feet (See Headnote 3.)	153	156		6
Total capacity in gallons (actual)	100,000	150,000		7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000		12
Is a corrosion control chemical used (yes, no)?	Y	Y		13
Is water fluoridated (yes, no)?	N	N		14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	1.000	968	0	0	0	968	1
M	D	1.500	2,150	0	0	0	2,150	2
M	D	2.000	169	0	0	0	169	3
M	D	3.000	1,927	0	0	0	1,927	4
M	D	4.000	10,253	0	0	0	10,253	5
M	D	6.000	26,197	0	0	0	26,197	6
M	D	8.000	22,112	0	0	0	22,112	7
M	D	10.000	2,000	0	0	0	2,000	8
M	D	12.000	783	0	0	0	783	9
Total Within Municipality			66,559	0	0	0	66,559	
Total Utility			66,559	0	0	0	66,559	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	466	0	0	0	466	2	1
M	1.000	151	5	0	0	156	18	2
M	1.250	4	0	0	0	4	0	3
M	1.500	3	0	0	0	3	0	4
M	2.000	9	0	0	0	9	0	5
P	2.000	2	0	0	0	2	0	6
M	3.000	1	0	0	0	1	0	7
M	4.000	2	0	0	0	2	0	8
M	6.000	1	0	0	0	1	0	9
Total Utility		639	5	0	0	644	20	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	627	36	36	0	627	43	1
1.000	17	0	0	0	17	0	2
1.250	1	0	0	0	1	0	3
1.500	5	1	0	0	6	5	4
2.000	5	0	0	0	5	5	5
3.000	1	0	0	0	1	1	6
4.000	3	0	0	0	3	2	7
Total:	659	37	36	0	660	56	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	513	72	2	3	0	37	627	1
1.000	0	13	0	1	0	3	17	2
1.250	0	1	0	0	0	0	1	3
1.500	0	3	0	1	0	2	6	4
2.000	0	5	0	0	0	0	5	5
3.000	0	0	0	1	0	0	1	6
4.000	0	0	0	1	0	2	3	7
Total:	513	94	2	7	0	44	660	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	93	2	1		94	2
Total Fire Hydrants	93	2	1	0	94	
Flushing Hydrants						
	2				2	3
Total Flushing Hydrants	2	0	0	0	2	

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

Number of hydrants operated during year:	53
Number of distribution system valves end of year:	141
Number of distribution valves operated during year:	73

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

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

Maintenance of Mains (651) increased because of the increased cost of chemicals used.

Outside Services Employed (923) increased because of the purchase of new accounting software.

Water Services (Page W-18)

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

The five 1" services installed in 2005 were paid for by general fund

Meters (Page W-19)

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

Yes, station meters are tested at least once every 2 years.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Electricity			
Sales of Electricity (440-448)	983,073	832,948	1
Total Sales of Electricity	983,073	832,948	
Other Operating Revenues			
Forfeited Discounts (450)	4,393	2,996	2
Miscellaneous Service Revenues (451)	0	0	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	0	1,488	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	2,168	1,622	7
Amortization of Construction Grants (457)	0	0	8
Total Other Operating Revenues	6,561	6,106	
Total Operating Revenues	989,634	839,054	
Operation and Maintenance Expenses			
Power Production Expenses (500-546)	706,721	569,781	9
Transmission Expenses (550-553)	2,610	1,435	10
Distribution Expenses (560-576)	66,853	56,160	11
Customer Accounts Expenses (901-904)	43,988	43,131	12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-935)	92,604	68,360	14
Total Operation and Maintenance Expenses	912,776	738,867	
Other Expenses			
Depreciation Expense (403)	53,292	52,726	15
Amortization Expense (404-407)		0	16
Taxes (408)	28,495	28,032	17
Total Other Expenses	81,787	80,758	
Total Operating Expenses	994,563	819,625	
NET OPERATING INCOME	(4,929)	19,429	

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	4,393	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	4,393	
Miscellaneous Service Revenues (451):		
NONE		3
Total Miscellaneous Service Revenues (451)	0	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
NONE		5
Total Rent from Electric Property (454)	0	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
MISCELLANEOUS	2,168	7
Total Other Electric Revenues (456)	2,168	
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)	706,721	569,781	15
Other Expenses (546)	0	0	16
Total Other Power Supply Expenses	706,721	569,781	
Total Power Production Expenses	706,721	569,781	
TRANSMISSION EXPENSES			
Operation Supervision and Labor (550)	0		17
Operation Supplies and Expenses (551)	2,610	1,435	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	2,610	1,435	
DISTRIBUTION EXPENSES			
Operation Supervision Expenses (560)	48,499	42,885	20
Line and Station Labor (561)		0	21
Line and Station Supplies and Expenses (562)		0	22
Street Lighting and Signal System Expenses (565)	2,107	1,144	23
Meter Expenses (566)	636	674	24
Customer Installations Expenses (567)	153	0	25
Miscellaneous Distribution Expenses (569)		0	26
Maintenance of Structures and Equipment (571)		0	27
Maintenance of Lines (572)	14,846	11,389	28
Maintenance of Line Transformers (573)	612	68	29
Maintenance of Street Lighting and Signal Systems (574)		0	30
Maintenance of Meters (575)		0	31
Maintenance of Miscellaneous Distribution Plant (576)		0	32
Total Distribution Expenses	66,853	56,160	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	4,583	5,001	33
Accounting and Collecting Labor (902)	39,405	38,130	34
Supplies and Expenses (903)		0	35
Uncollectible Accounts (904)		0	36
Total Customer Accounts Expenses	43,988	43,131	
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)		0	38
Office Supplies and Expenses (921)	4,673	4,525	39
Administrative Expenses Transferred -- Credit (922)		0	40
Outside Services Employed (923)	16,369	10,574	41
Property Insurance (924)		0	42
Injuries and Damages (925)		0	43
Employee Pensions and Benefits (926)	67,327	48,023	44
Regulatory Commission Expenses (928)		0	45
Miscellaneous General Expenses (930)	17	1,274	46
Transportation Expenses (933)	4,218	3,964	47
Maintenance of General Plant (935)		0	48
Total Administrative and General Expenses	92,604	68,360	
 Total Operation and Maintenance Expenses	 912,776	 738,867	

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		18,137	18,602	1
Social Security		9,284	8,158	2
Wisconsin Gross Receipts Tax		335	348	3
PSC Remainder Assessment		739	924	4
Other (specify): NONE			0	5
Total tax expense		28,495	28,032	

PROPERTY TAX EQUIVALENT (ELECTRIC)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Chippewa				1
SUMMARY OF TAX RATES							
State tax rate	mills		0.176810				2
County tax rate	mills		3.191170				3
Local tax rate	mills		7.678260				4
School tax rate	mills		6.549760				5
Voc. school tax rate	mills		1.518260				6
Other tax rate - Local	mills		0.000000				7
Other tax rate - Non-Local	mills		0.000000				8
Total tax rate	mills		19.114260				9
Less: state credit	mills		0.735890				10
Net tax rate	mills		18.378370				11
PROPERTY TAX EQUIVALENT CALCULATION							
Local Tax Rate	mills		7.678260				12
Combined School Tax Rate	mills		8.068020				13
Other Tax Rate - Local	mills		0.000000				14
Total Local & School Tax	mills		15.746280				15
Total Tax Rate	mills		19.114260				16
Ratio of Local and School Tax to Total	dec.		0.823798				17
Total tax net of state credit	mills		18.378370				18
Net Local and School Tax Rate	mills		15.140056				19
Utility Plant, Jan. 1	\$	1,083,714	1,083,714				20
Materials & Supplies	\$	45,518	45,518				21
Subtotal	\$	1,129,232	1,129,232				22
Less: Plant Outside Limits	\$	0	0				23
Taxable Assets	\$	1,129,232	1,129,232				24
Assessment Ratio	dec.		1.060841				25
Assessed Value	\$	1,197,936	1,197,936				26
Net Local & School Rate	mills		15.140056				27
Tax Equiv. Computed for Current Year	\$	18,137	18,137				28
Tax Equivalent per 1994 PSC Report	\$	16,839					29
Any lower tax equivalent as authorized by municipality (see note 5)	\$						30
Tax equiv. for current year (see note 5)	\$	18,137					31

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

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

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

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

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Land and Land Rights (350)	1,575		25
Structures and Improvements (352)	9,859		26
Station Equipment (353)	141,461		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	152,895	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)	100,671	3,393	38
Overhead Conductors and Devices (365)	131,440	3,446	39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	40,325	2,845	41
Line Transformers (368)	164,556	6,865	42
Services (369)	60,068	8,971	43
Meters (370)	43,510		44
Installations on Customers' Premises (371)	71		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	93,636	139	47
Total Distribution Plant	634,277	25,659	
GENERAL PLANT			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	486		49
Office Furniture and Equipment (391)	44,058		50
Computer Equipment (391.1)	0		51
Transportation Equipment (392)	143,559		52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	7,121		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)			1,575 25
Structures and Improvements (352)			9,859 26
Station Equipment (353)			141,461 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	152,895
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)	455		103,609 38
Overhead Conductors and Devices (365)	644		134,242 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)	179		42,991 41
Line Transformers (368)			171,421 42
Services (369)	1,272		67,767 43
Meters (370)			43,510 44
Installations on Customers' Premises (371)			71 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			93,775 47
Total Distribution Plant	2,550	0	657,386
GENERAL PLANT			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			486 49
Office Furniture and Equipment (391)			44,058 50
Computer Equipment (391.1)			0 51
Transportation Equipment (392)			143,559 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			7,121 54

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Laboratory Equipment (395)	0		55
Power Operated Equipment (396)	7,518		56
Communication Equipment (397)	0		57
Miscellaneous Equipment (398)	2,884		58
Other Tangible Property (399)	0		59
Total General Plant	205,626	0	
Total utility plant in service directly assignable	992,798	25,659	
Common Utility Plant Allocated to Electric Department	0		60
Total utility plant in service	992,798	25,659	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)			7,518 56
Communication Equipment (397)			0 57
Miscellaneous Equipment (398)			2,884 58
Other Tangible Property (399)			0 59
Total General Plant	<u>0</u>	<u>0</u>	<u>205,626</u>
Total utility plant in service directly assignable	<u>2,550</u>	<u>0</u>	<u>1,015,907</u>
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	<u>2,550</u>	<u>0</u>	<u>1,015,907</u>

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)	615	190	38
Overhead Conductors and Devices (365)	2,674		39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	0	12,146	41
Line Transformers (368)	14,000	5,762	42
Services (369)	71,004		43
Meters (370)	2,623		44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	0		47
Total Distribution Plant	90,916	18,098	
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)			805 38
Overhead Conductors and Devices (365)			2,674 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			12,146 41
Line Transformers (368)			19,762 42
Services (369)			71,004 43
Meters (370)			2,623 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			0 47
Total Distribution Plant	0	0	109,014
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	90,916	18,098
Common Utility Plant Allocated to Electric Department	0	60
Total utility plant in service	90,916	18,098

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	109,014
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	0	0	109,014

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)	15	0			15	1
7.2/12.5 kV (12kV)					0	2
14.4/24.9 kV (25kV)					0	3
Other:						
NONE					0	4
Underground Lines						
2.4/4.16 kV (4kV)	3	1			4	5
7.2/12.5 kV (12kV)					0	6
14.4/24.9 kV (25kV)					0	7
Other:						
NONE					0	8
Primary Distribution System Voltage(s) -- Rural						
Pole Lines						
2.4/4.16 kV (4kV)					0	9
7.2/12.5 kV (12kV)					0	10
14.4/24.9 kV (25kV)					0	11
Other:						
NONE					0	12
Underground Lines						
2.4/4.16 kV (4kV)					0	13
7.2/12.5 kV (12kV)					0	14
14.4/24.9 kV (25kV)					0	15
Other:						
NONE					0	16
Transmission System						
Pole Lines						
34.5 kV					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	2
Nonfarm Customers	3
Total	0
Customers on rural lines at end of year:	5
Rural Customers (served at rural rates):	6
Farm	7
Nonfarm	8
Total	0
Customers served at other than rural rates:	10
Farm	14
Nonfarm	12
Total	14
Total customers on rural lines at end of year	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	2,825	Wednesday	12/22/2004	17:15	1,507	1
February	02	2,629	Friday	01/28/2005	09:15	1,376	2
March	03	2,437	Wednesday	03/02/2005	09:15	1,219	3
April	04	2,362	Wednesday	03/23/2005	09:45	1,165	4
May	05	2,290	Monday	05/02/2005	10:00	1,101	5
June	06	2,327	Monday	06/20/2005	14:30	1,113	6
July	07	2,725	Monday	07/11/2005	13:15	1,280	7
August	08	2,762	Tuesday	08/02/2005	13:45	1,325	8
September	09	2,621	Monday	09/12/2005	12:00	1,089	9
October	10	2,318	Tuesday	10/04/2005	10:30	1,098	10
November	11	2,405	Wednesday	11/16/2005	18:15	1,197	11
December	12	2,653	Monday	12/05/2005	17:00	1,385	12
Total		30,354				14,855	

System Name

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

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

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

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	0	7
Purchases	14,855	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	14,855	17
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	13,935	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility		20
Common (office, shops, garages, etc. serving 2 or more util. depts.)		21
Total Used by Company	0	22
Total Sold and Used	13,935	23
Energy Losses:		
Transmission Losses (if applicable)		24
Distribution Losses	920	25
Total Energy Losses	920	26
Loss Percentage (% Total Energy Losses of Total Source of Energy)	6.1932%	27
Total Disposition of Energy	14,855	28

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)
Residential Sales				
RESIDENTIAL	RG-1	660	5,833	1
Total Sales for Residential Sales		660	5,833	
Commercial & Industrial				
SMALL POWER	CP-1	4	1,144	2
LARGE POWER	CP-2	5	3,809	3
GENERAL SERVICE	GS-1	136	2,933	4
INTERDEPARTMENTAL SALES	GS-1	3	49	5
Total Sales for Commercial & Industrial		148	7,935	
Public Street & Highway Lighting				
STREET LIGHTING	MS-1	1	166	6
SECURITY LIGHTING	MS-2		1	7
Total Sales for Public Street & Highway Lighting		1	167	
Sales for Resale				
NONE				8
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		809	13,935	

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)	
		385,249	44,589	429,838	1
0	0	385,249	44,589	429,838	
4		66,201	9,334	75,535	2
10		200,407	29,797	230,204	3
		197,476	22,429	219,905	4
		3,534	374	3,908	5
14	0	467,618	61,934	529,552	
		21,673	1,299	22,972	6
		711		711	7
0	0	22,384	1,299	23,683	
				0	8
0	0	0	0	0	
14	0	875,251	107,822	983,073	

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	NSP				1
Point of Delivery	SUBSTATION				2
Type of Power Purchased (firm, dump, etc.)	FIRM				3
Voltage at Which Delivered					4
Point of Metering					5
Total of 12 Monthly Maximum Demands -- kW	30,354				6
Average load factor	67.0400%				7
Total Cost of Purchased Power					8
Average cost per kWh	0.0000				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	1,507				12
February	1,376				13
March	1,219				14
April	1,165				15
May	1,101				16
June	1,113				17
July	1,280				18
August	1,325				19
September	1,089				20
October	1,098				21
November	1,197				22
December	1,385				23
Total kWh (000)	14,855	0			24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

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

PRODUCTION STATISTICS

Particulars
(a)

Plant
(b)

Plant
(c)

Plant
(d)

Plant
(e)

NONE

STEAM PRODUCTION PLANTS

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

Boilers

Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)
NONE							
Total							<u><u>0</u></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><u>0</u></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)	<u>kWh Generated by Each Unit During Yr. (000's)</u>		<u>Rated Unit Capacity</u>		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
						kW (n)	kVA (o)		
Total				0	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)	<u>kWh Generated by Each Unit Generator During Yr. (000's)</u>		<u>Rated Unit Capacity</u>		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
				kW (k)	kVA (l)		
Total		0	0	0	0	0	1

HYDRAULIC GENERATING PLANTS

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

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

NONE

HYDRAULIC GENERATING PLANTS (cont.)

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

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

SUBSTATION EQUIPMENT

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

Particulars (a)	(b)	(c)	Utility Designation (d)	(e)	(f)
Name of Substation	Cadott				1
Voltage--High Side	4,160				2
Voltage--Low Side	4,160				3
Num. Main Transformers in Operation	6				4
Total Capacity of Transformers in kVA	600				5
Number of Spare Transformers on Hand	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)	(h)	(i)	Utility Designation (j)	(k)	(l)
Name of Substation					14
Voltage--High Side					15
Voltage--Low Side					16
Num. of Main Transformers in Operation					17
Total Capacity of Transformers in kVA					18
Number of Spare Transformers on Hand					19
15-Minute Maximum Demand in kW					20
Dt and Hr of Such Maximum Demand					21
					22
Kwh Output					23

SUBSTATION EQUIPMENT (continued)

Particulars (m)	(n)	(o)	Utility Designation (p)	(q)	(r)
Name of Substation					27
Voltage--High Side					28
Voltage--Low Side					29
Num. of Main Transformers in Operation					30
Capacity of Transformers in kVA					31
Number of Spare Transformers on Hand					32
15-Minute Maximum Demand in kW					33
Dt and Hr of Such Maximum Demand					34
					35
Kwh Output					36

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	911	360	16,098	1
Acquired during year		12	270	2
Total	911	372	16,368	3
Retired during year				4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	911	372	16,368	6
Number end of year accounted for as follows:				7
In customers' use	876	341	14,860	8
In utility's use				9
				10
Locked meters on customers' premises				11
In stock	35	31	1,508	12
Total end of year	911	372	16,368	13

STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Mercury Vapor	100	23	26,280	1
Mercury Vapor	150	14	72,818	2
Mercury Vapor	175	95	9,198	3
Mercury Vapor	250	24	10,174	4
Mercury Vapor	400	25	43,800	5
Total		181	162,270	
Ornamental				
Sodium Vapor	100	20	8,760	6
Total		20	8,760	
Other				
NONE				7
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

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

Purchased Power (545) increased because of the increase cost of power and fuel.

Outside Service Employed (923) increased due to the purchased of new accounting software.

Employee Pensions and Benefits (926) increased because health insurance premiums increased over 40% in 2005.
