



3014 (02-02-05)

ANNUAL REPORT

OF

Name: CASHTON MUNICIPAL ELECTRIC AND WATER UTILITY

Principal Office: 811 MAIN STREET
P.O. BOX 188
CASHTON, WI 54619

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.

SIGNATURE PAGE

I BETH HEMMERSBACH of
(Person responsible for accounts)

CASHTON MUNICIPAL ELECTRIC AND WATER UTILITY, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts) 03/29/2006
(Date)

CLERK - TREASURER
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CASHTON MUNICIPAL ELECTRIC AND WATER UTILITY

Utility Address: 811 MAIN STREET
P.O. BOX 188
CASHTON, WI 54619

When was utility organized? 1/1/1909

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: BETH HEMMERSBACH
Title: VILLAGE CLERK - TREAS

Office Address:
811 MAIN STREET
P.O. BOX 188
CASHTON, WI 54619

Telephone: (608) 654 - 7828

Fax Number: (608) 654 - 7983

E-mail Address: villageofcashton@centurytel.net

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

Name: JOHN E. VIG, CPA
Title: MANAGING MEMBER

Office Address: VIG & ASSOCIATES, LLC
117 WEST COURT STREET
P.O. BOX 271
VIROQUA, WI 54665

Telephone: (608) 637 - 2082

Fax Number: (608) 637 - 3021

E-mail Address: jackv@frontiernet.net

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

Name: ROBERT AMUNDSON
Title: VILLAGE PRESIDENT

Office Address:
811 MAIN STREET
P.O. BOX 188
CASHTON, WI 54619

Telephone: (608) 654 - 7828

Fax Number: (608) 654 - 7983

E-mail Address: villageofcashton@centurytel.net

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: JOHN E. VIG, CPA

Title: MANAGING MEMBER

Office Address: VIG & ASSOCIATES, LLC
117 WEST COURT STREET
P.O. BOX 271
VIROQUA, WI 54665

Telephone: (608) 637 - 2082

Fax Number: (608) 637 - 3021

E-mail Address: jackv@frontiernet.net

Date of most recent audit report: 1/16/2006

Period covered by most recent audit: DECEMBER 31, 2005

Names and titles of utility management including manager or superintendent:

Name: JOHN HAUSER

Title: UTILITY SUPERVISOR

Office Address:
709 MAIN STREET
P.O. BOX 188
CASHTON, WI 54619

Telephone: (608) 654 - 5160

Fax Number: (608) 654 - 7383

E-mail Address: villageofcashton@centurytel.net

Name of utility commission/committee: CASHTON BOARD OF TRUSTEES

Names of members of utility commission/committee:

- MR ROBERT AMUNDSON, PRESIDENT
- MR GERALD EDDY, TRUSTEE
- MRS BETH HEMMERSBACH, CLERK-TREASURER
- MRS LINDA HORSWILL-GUTIERREZ, TRUSTEE
- MR LARRY HUTCHINSON, TRUSTEE
- MR SCOTT MLSNA, TRUSTEE
- MR DAVE QUACKENBUSH, TRUSTEE
- MR STEVEN TRESCHER, TRUSTEE

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: [REDACTED]

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone: () -

Fax Number: () -

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	876,003	747,638	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	498,030	460,017	2
Depreciation Expense (403)	138,681	123,375	3
Amortization Expense (404-407)	600	0	4
Taxes (408)	67,218	68,023	5
Total Operating Expenses	704,529	651,415	
Net Operating Income	171,474	96,223	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	171,474	96,223	
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)	10,984	8,764	10
Miscellaneous Nonoperating Income (421)	169,100	337,060	11
Total Other Income	180,084	345,824	
Total Income	351,558	442,047	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(1,220)	(1,220)	12
Other Income Deductions (426)	12,688	7,767	13
Total Miscellaneous Income Deductions	11,468	6,547	
Income Before Interest Charges	340,090	435,500	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	84,556	67,423	14
Amortization of Debt Discount and Expense (428)	0	162	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	84,556	67,585	
Net Income	255,534	367,915	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,114,542	1,771,018	20
Balance Transferred from Income (433)	255,534	367,915	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	24,391	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)	2,370,076	2,114,542	

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	876,003		876,003	1
Total (Acct. 400):	876,003	0	876,003	
Operation and Maintenance Expense (401-402):				
Derived	498,030		498,030	2
Total (Acct. 401-402):	498,030	0	498,030	
Depreciation Expense (403):				
Derived	138,681		138,681	3
Total (Acct. 403):	138,681	0	138,681	
Amortization Expense (404-407):				
Derived	600		600	4
Total (Acct. 404-407):	600	0	600	
Taxes (408):				
Derived	67,218		67,218	5
Total (Acct. 408):	67,218	0	67,218	
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:	171,474	0	171,474	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE	0		0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	10
Total (Acct. 418):	0	0	0	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
INTEREST AND DIVIDEND INCOME	10,984	0	10,984 11
Total (Acct. 419):	10,984	0	10,984
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	██████████	115,699	115,699 12
Contributed Plant - Electric	██████████	0	0 13
RDA GRANT	0	53,401	53,401 14
Total (Acct. 421):	0	169,100	169,100
TOTAL OTHER INCOME:	10,984	169,100	180,084

MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(1,220)	██████████	(1,220) 15
NONE	0	0	0 16
Total (Acct. 425):	(1,220)	0	(1,220)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	██████████	12,671	12,671 17
Depreciation Expense on Contributed Plant - Electric	██████████	17	17 18
NONE	0	0	0 19
Total (Acct. 426):	0	12,688	12,688
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(1,220)	12,688	11,468

INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	84,556	██████████	84,556 20
Total (Acct. 427):	84,556	0	84,556
Amortization of Debt Discount and Expense (428):			
NONE	0	██████████	0 21
Total (Acct. 428):	0	0	0
Amortization of Premium on Debt--Cr. (429):			
NONE	0	██████████	0 22
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0	██████████	0 23
Total (Acct. 430):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	0		0 24
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 25
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	84,556	0	84,556
NET INCOME:	99,122	156,412	255,534
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	1,628,845	485,697	2,114,542 26
Total (Acct. 216):	1,628,845	485,697	2,114,542
Balance Transferred from Income (433):			
Derived	99,122	156,412	255,534 27
Total (Acct. 433):	99,122	156,412	255,534
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 28
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 29
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 30
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 31
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	1,727,967	642,109	2,370,076

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	251,312	624,691	0	0	876,003	1
Less: interdepartmental sales	0	4,148	0	0	4,148	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	251,312	620,543	0	0	871,855	

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	26,788		26,788	1
Electric operating expenses	76,497		76,497	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	2,375		2,375	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	105,660	0	105,660	

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	2.3	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)	5,100,202	4,898,431	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,345,168	1,194,156	2
Net Utility Plant	3,755,034	3,704,275	
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)	38,301	38,301	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
Total Other Property and Investments	38,301	38,301	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	543,437	713,598	8
Temporary Cash Investments (132)	0		9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	71,181	64,987	11
Other Accounts Receivable (143)	8,026	6,923	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	1,428	4,904	14
Materials and Supplies (150)	76,686	56,496	15
Prepayments (165)	6,340	4,883	16
Other Current and Accrued Assets (170)	0		17
Total Current and Accrued Assets	707,098	851,791	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	10,025	6,315	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	10,025	6,315	
Total Assets and Other Debits	4,510,458	4,600,682	

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)	202,030	145,963	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	2,370,076	2,114,542	23
Total Proprietary Capital	2,572,106	2,260,505	
LONG-TERM DEBT			
Bonds (221)	1,521,543	1,537,200	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	340,898	500,000	26
Total Long-Term Debt	1,862,441	2,037,200	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	26,497	149,781	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	0		30
Taxes Accrued (236)	0	97,686	31
Interest Accrued (237)	13,143	16,099	32
Other Current and Accrued Liabilities (238)	12,095	14,022	33
Total Current and Accrued Liabilities	51,735	277,588	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0		35
Other Deferred Credits (253)	24,176	25,389	36
Total Deferred Credits	24,176	25,389	
OPERATING RESERVES			
Property Insurance Reserve (261)	0		37
Injuries and Damages Reserve (262)	0		38
Pensions and Benefits Reserve (263)	0		39
Miscellaneous Operating Reserves (265)	0		40
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	4,510,458	4,600,682	

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	2,998,993	0	0	1,899,438	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)	2,537,591	0	0	1,925,725	2
Utility Plant in Service - Contributed Plant (101.2)	636,506	0	0	380	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	3,174,097	0	0	1,926,105	
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)	254,620	0	0	1,042,369	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	47,958	0	0	221	13
Total Accumulated Provision	302,578	0	0	1,042,590	
Net Utility Plant	2,871,519	0	0	883,515	

**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)	200,886	957,779			1,158,665	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	54,091	84,590			138,681	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,113				1,113	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	55,204	84,590	0	0	139,794	16
Debits during year						17
Book cost of plant retired	1,470	0			1,470	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	1,470	0	0	0	1,470	25
Balance end of year (110.1)	254,620	1,042,369	0	0	1,296,989	26
Composite Depreciation Rate?	Yes	Yes				27
If yes, what is the rate?	2.20%	4.43%				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)	35,287	204			35,491	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	12,671	17			12,688	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	12,671	17	0	0	12,688	16
Debits during year						17
Book cost of plant retired	0	0			0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (110.1)	47,958	221	0	0	48,179	26
Composite Depreciation Rate?	Yes	Yes				27
If yes, what is the rate?	2.20%	4.43%				28

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation	7,812				7,812	4,411	1
Other			60,935		60,935	44,551	2
Total Electric Utility					68,747	48,962	

Account	Total End of Year	Amount Prior Year	
Electric utility total	68,747	48,962	1
Water utility	7,939	7,534	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	76,686	56,496	

**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)				
2004 WATER MRB - USDA RDA LOAN	201	428	7,629	1
2005 ELECTRIC BOND ANTICIPATION NOTE	399	428	2,396	2
Total			10,025	
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	145,963	1
Changes during year (explain):		
NORTH PARK #1 PROJECT ADDITION	56,067	2
Balance end of year	<u>202,030</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)	
WATER MRB - USDA RDA	11/01/2004	11/01/2044	4.25%	1,521,543	1
Total Bonds (Account 221):				1,521,543	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
ELECTRIC BOND ANTICIPATION NOTE	01/10/2005	01/10/2012	4.95%	340,898	1
ELECTRIC BOND ANTICIPATION NOTE	01/10/2002	01/10/2005	4.50%	0	2
Total for Account 224				340,898	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	97,686	1
Accruals:		
Charged water department expense	23,816	2
Charged electric department expense	43,402	3
Charged sewer department expense	406	4
Other (explain):		
NONE		5
Total Accruals and other credits	67,624	
Taxes paid during year:		
County, state and local taxes	156,258	6
Social Security taxes	8,077	7
PSC Remainder Assessment	746	8
Other (explain):		
WI GROSS RECEIPTS TAX	229	9
Total payments and other debits	165,310	
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)					
WATER MRB - USDA RDA LOAN	10,889	64,510	64,617	10,782	1
Subtotal	10,889	64,510	64,617	10,782	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
ELECTRIC BOND ANTICIPATION NOTE	5,210	955	6,165	0	3
ELECTRIC BOND ANTICIPATION NOTE - 2005		19,091	16,730	2,361	4
Subtotal	5,210	20,046	22,895	2,361	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	16,099	84,556	87,512	13,143	

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):		
INVESTMENT IN SEWER UTILITY	38,301	1
Total (Acct. 123):	38,301	
Other Investments (124):		
NONE	0	2
Total (Acct. 124):	0	
Special Funds (125):		
NONE	0	3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE	0	4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	12,454	5
Electric	58,727	6
Sewer (Regulated)	0	7
Other (specify):		
NONE	0	8
Total (Acct. 142):	71,181	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	4,195	9
Merchandising, jobbing and contract work	0	10
Other (specify):		
POLE CONTRACTS	3,680	11
OTHER ACCOUNTS RECEIVABLE	151	12
Total (Acct. 143):	8,026	
Receivables from Municipality (145):		
DUE FROM GENERAL FUND-OVERPAYMENT OF TAX EQUIVALENT	1,428	13
Total (Acct. 145):	1,428	
Prepayments (165):		
PREPAID INSURANCE	6,340	14
Total (Acct. 165):	6,340	
Extraordinary Property Losses (182):		
NONE	0	15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)
Other Deferred Debits (183):	
NONE	0 16
Total (Acct. 183):	0
Payables to Municipality (233):	
NONE	0 17
Total (Acct. 233):	0
Other Deferred Credits (253):	
Regulatory Liability	21,951 18
PUBLIC BENEFITS CHARGES	2,225 19
Total (Acct. 253):	24,176

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)	2,507,888	1,912,391	0	0	4,420,279	1
Materials and Supplies	7,736	58,854	0	0	66,590	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	227,753	1,000,074	0	0	1,227,827	4
Customer Advances for Construction					0	5
Regulatory Liability	22,404	156	0	0	22,560	6
NONE					0	7
Average Net Rate Base	2,265,467	971,015	0	0	3,236,482	
Net Operating Income	84,302	87,172	0	0	171,474	8
Net Operating Income as a percent of Average Net Rate Base						
	3.72%	8.98%	N/A	N/A	5.30%	

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	23,010	161	0	0	23,171	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	1,211	9	0	0	1,220	3
Other (specify):						
NONE					0	4
Balance End of Year	21,799	152	0	0	21,951	

FINANCIAL SECTION FOOTNOTES

Signature Page (Page ii)

General footnotes

Vig & Associates, LLC

To the Village Board
of the Village of Cashton
Cashton, Wisconsin 54619

We have compiled the balance sheets of the Village of Cashton Municipal Electric and Water Utility as of December 31, 2005 and 2004, and the related statements of income and retained earnings for the years then ended, included in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. We have also compiled the supplementary information presented in the 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 supplementary information referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

These financial statements and the supplementary information are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from generally accepted accounting principles. Accordingly, the financial statements and supplementary information are not designed for those who are not informed about such differences.

Vig & Associates, LLC
March 29, 2006

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	247,983	155,871	1
Total Sales of Water	247,983	155,871	
Other Operating Revenues			
Forfeited Discounts (470)	934	471	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)	2,395	1,564	6
Total Other Operating Revenues	3,329	2,035	
Total Operating Revenues	251,312	157,906	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	15,691	14,952	7
Pumping Expenses (620-625)	4,928	4,322	8
Water Treatment Expenses (630-635)	2,702	1,792	9
Transmission and Distribution Expenses (640-655)	18,780	24,590	10
Customer Accounts Expenses (901-904)	740	742	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	46,061	41,189	13
Total Operation and Maintenance Expenses	88,902	87,587	
Other Operating Expenses			
Depreciation Expense (403)	54,091	40,923	14
Amortization Expense (404-407)	201	0	15
Taxes (408)	23,816	24,033	16
Total Other Operating Expenses	78,108	64,956	
Total Operating Expenses	167,010	152,543	
NET OPERATING INCOME	84,302	5,363	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	11	192	1,021	2
Industrial				3
Total Unmetered Sales to General Customers (460)	11	192	1,021	
Metered Sales to General Customers (461)				
Residential	439	18,106	114,156	4
Commercial	47	3,269	21,228	5
Industrial				6
Total Metered Sales to General Customers (461)	486	21,375	135,384	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		102,617	8
Other Sales to Public Authorities (464)	16	1,221	8,961	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	514	22,788	247,983	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	102,617	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)	102,617	
Forfeited Discounts (470):		
Customer late payment charges	934	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	934	
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	1,010	10
Other (specify): OTHER MISCELLANEOUS REVENUES	1,385	11
Total Other Water Revenues (474)	2,395	

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)	10,635	11,895	1
Purchased Water (601)	0	0	2
Operation Supplies and Expenses (602)	0	0	3
Maintenance of Water Source Plant (605)	5,056	3,057	4
Total Source of Supply Expenses	15,691	14,952	
PUMPING EXPENSES			
Operation Labor (620)	0	0	5
Fuel for Power Production (621)	0	0	6
Fuel or Power Purchased for Pumping (622)	4,928	4,322	7
Operation Supplies and Expenses (623)	0	0	8
Maintenance of Pumping Plant (625)	0	0	9
Total Pumping Expenses	4,928	4,322	
WATER TREATMENT EXPENSES			
Operation Labor (630)	0	0	10
Chemicals (631)	2,702	1,792	11
Operation Supplies and Expenses (632)	0	0	12
Maintenance of Water Treatment Plant (635)	0	0	13
Total Water Treatment Expenses	2,702	1,792	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	0	0	14
Operation Supplies and Expenses (641)	0	0	15
Maintenance of Distribution Reservoirs and Standpipes (650)	0	0	16
Maintenance of Mains (651)	2,132	4,752	17
Maintenance of Services (652)	11,947	16,852	18
Maintenance of Meters (653)	1,667	753	19
Maintenance of Hydrants (654)	2,326	814	20
Maintenance of Other Plant (655)	708	1,419	21
Total Transmission and Distribution Expenses	18,780	24,590	

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)	740	742	22
Accounting and Collecting Labor (902)	0	0	23
Supplies and Expenses (903)	0	0	24
Uncollectible Accounts (904)	0	0	25
Total Customer Accounts Expenses	740	742	
SALES EXPENSES			
Sales Expenses (910)	0	0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	11,739	10,482	27
Office Supplies and Expenses (921)	2,470	1,495	28
Administrative Expenses Transferred--Credit (922)	0	0	29
Outside Services Employed (923)	13,895	5,263	30
Property Insurance (924)	4,024	3,050	31
Injuries and Damages (925)	0	0	32
Employee Pensions and Benefits (926)	13,078	11,478	33
Regulatory Commission Expenses (928)	465	8,042	34
Miscellaneous General Expenses (930)	0	0	35
Transportation Expenses (933)	390	1,379	36
Maintenance of General Plant (935)	0	0	37
Total Administrative and General Expenses	46,061	41,189	
Total Operation and Maintenance Expenses	88,902	87,587	

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		22,000	22,000	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		406	455	2
Net property tax equivalent		21,594	21,545	
Social Security		2,043	2,292	3
PSC Remainder Assessment		179	196	4
Other (specify): NONE			0	5
Total tax expense		23,816	24,033	

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			Monroe				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.215585				3
County tax rate	mills		7.409115				4
Local tax rate	mills		8.950877				5
School tax rate	mills		11.279272				6
Voc. school tax rate	mills		2.416526				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		30.271375				10
Less: state credit	mills		1.436115				11
Net tax rate	mills		28.835260				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.950877				14
Combined School Tax Rate	mills		13.695798				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		22.646675				17
Total Tax Rate	mills		30.271375				18
Ratio of Local and School Tax to Total	dec.		0.748122				19
Total tax net of state credit	mills		28.835260				20
Net Local and School Tax Rate	mills		21.572286				21
Utility Plant, Jan. 1	\$	2,998,993	2,998,993				22
Materials & Supplies	\$	7,534	7,534				23
Subtotal	\$	3,006,527	3,006,527				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	3,006,527	3,006,527				26
Assessment Ratio	dec.		0.870100				27
Assessed Value	\$	2,615,979	2,615,979				28
Net Local & School Rate	mills		21.572286				29
Tax Equiv. Computed for Current Year	\$	56,433	56,433				30
Tax Equivalent per 1994 PSC Report	\$	17,099					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	22,000					32 33
Tax equiv. for current year (see note 6)	\$	22,000					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)	726		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)	51,188		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	51,914	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	179,616		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	64,788		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	244,404	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	345		23
Total Water Treatment Plant	345	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)			726	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)			51,188	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	51,914	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			179,616	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			64,788	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	244,404	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			345	23
Total Water Treatment Plant	0	0	345	

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)	621		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	579,525		26
Transmission and Distribution Mains (343)	1,255,294	48,934	27
Fire Mains (344)	0		28
Services (345)	42,009	3,430	29
Meters (346)	43,219	3,512	30
Hydrants (348)	120,793	5,000	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	2,041,461	60,876	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	3,056		35
Computer Equipment (391.1)	2,936		36
Transportation Equipment (392)	30,310		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)	98,098		43
Miscellaneous Equipment (398)	5,661		44
Other Tangible Property (399)	0		45
Total General Plant	140,061	0	
Total utility plant in service directly assignable	2,478,185	60,876	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	2,478,185	60,876	

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)			621 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			579,525 26
Transmission and Distribution Mains (343)			1,304,228 27
Fire Mains (344)			0 28
Services (345)			45,439 29
Meters (346)	1,470		45,261 30
Hydrants (348)			125,793 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	1,470	0	2,100,867
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			3,056 35
Computer Equipment (391.1)			2,936 36
Transportation Equipment (392)			30,310 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)			98,098 43
Miscellaneous Equipment (398)			5,661 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	140,061
Total utility plant in service directly assignable	1,470	0	2,537,591
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	1,470	0	2,537,591

**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)	0		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	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0	5,400	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	5,400	
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)			0 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	0
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			5,400 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	5,400
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)	285,800		26
Transmission and Distribution Mains (343)	156,365	10,478	27
Fire Mains (344)	0		28
Services (345)	67,234	6,500	29
Meters (346)	0		30
Hydrants (348)	11,409		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	520,808	16,978	
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	5,500	36
Transportation Equipment (392)	0	30,829	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0	3,756	40
Power Operated Equipment (396)	0	51,067	41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0	2,168	45
Total General Plant	0	93,320	
Total utility plant in service directly assignable	520,808	115,698	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	520,808	115,698	

**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)			285,800 26
Transmission and Distribution Mains (343)			166,843 27
Fire Mains (344)			0 28
Services (345)			73,734 29
Meters (346)			0 30
Hydrants (348)			11,409 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	537,786
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)			5,500 36
Transportation Equipment (392)			30,829 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			3,756 40
Power Operated Equipment (396)			51,067 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			2,168 45
Total General Plant	0	0	93,320
Total utility plant in service directly assignable	0	0	636,506
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	636,506

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

Sources of Water Supply					
Month	Purchased Water Gallons (000's)	Surface Water Gallons (000's)	Ground Water Gallons (000's)	Total Gallons All Methods (000's)	
(a)	(b)	(c)	(d)	(e)	
January			1,994	1,994	1
February			2,135	2,135	2
March			1,837	1,837	3
April			2,203	2,203	4
May			2,281	2,281	5
June			2,267	2,267	6
July			2,474	2,474	7
August			3,571	3,571	8
September			1,177	1,177	9
October			2,117	2,117	10
November			2,245	2,245	11
December			2,030	2,030	12
Total annual pumpage	0	0	26,331	26,331	
Less: Water sold				22,788	13
Volume pumped but not sold				3,543	14
Volume sold as a percent of volume pumped				87%	15
Volume used for water production, water quality and system maintenance				278	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				278	19
Volume pumped but unaccounted for				3,265	20
Percent of water lost				12%	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.)				173	24
Date of maximum: 1/5/2005					25
Cause of maximum:					26
Filling of Reservoir					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				0	27
Date of minimum: 1/6/2005					28
Total KWH used for pumping for the year				45,778	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)	
CREMER STREET	4	852	12	432,000	Yes	1
BRODY STREET	5	860	12	432,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	4	5	1
Location	CREMER STREET	BRODY STREET	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	PEERLESS	PEERLESS	5
Year Installed	2002	1968	6
Type	SUBMERSIBLE	SUBMERSIBLE	7
Actual Capacity (gpm)	300	300	8
Pump Motor or Standby Engine Mfr	GE	FRANKLIN	9 10
Year Installed	2002	1994	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	75	75	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)
Identification			14
Location			15
Purpose			16
Destination			17
Pump Manufacturer			18
Year Installed			19
Type			20
Actual Capacity (gpm)			21
Pump Motor or Standby Engine Mfr			22 23
Year Installed			24
Type			25
Horsepower			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	COMMERCIAL STREET		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	2004		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	100		6
Total capacity in gallons (actual)	250,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	N		14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	T	2.000	0	0	0	0	0	1
M	T	4.000	1,235	0	0	0	1,235	2
M	T	6.000	39,620	1,590	0	0	41,210	3
M	T	8.000	5,343	0	0	0	5,343	4
M	T	10.000	1,800	0	0	0	1,800	5
Total Within Municipality			47,998	1,590	0	0	49,588	
Total Utility			47,998	1,590	0	0	49,588	

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	474	9	0	0	483	9	1
M	1.000	9	12	0	0	21		2
M	2.000	6	0	0	0	6		3
M	4.000	5	0	0	0	5		4
M	6.000	2	0	0	0	2		5
Total Utility		496	21	0	0	517	9	

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	512	36	34	0	514	57	1
1.000	15	2	7	0	10	6	2
1.500	2	2	0	(4)	0	0	3
2.000	8	0	4	0	4	2	4
3.000	1	0	0	0	1	0	5
4.000	2	0	0	0	2	0	6
6.000	1	0	0	0	1	0	7
Total:	541	40	45	(4)	532	65	

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	447	42	0	5	0	20	514	1
1.000	0	4	0	4	0	2	10	2
1.500	0	0	0	0	0	0	0	3
2.000	0	1	0	3	0	0	4	4
3.000	0	0	0	0	1	0	1	5
4.000	0	0	0	1	1	0	2	6
6.000	0	0	0	0	1	0	1	7
Total:	447	47	0	13	3	22	532	

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	90	2			92	2
Total Fire Hydrants	90	2	0	0	92	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	90
Number of distribution system valves end of year:	167
Number of distribution valves operated during year:	167

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.

Outside Services Employed (923): Increase due to additional engineering incurred for mapping of Utility plant and development of system operation manuals.

Regulatory Commission Expense (928): Decrease represents a return to normal operating levels as 2004 had a Rate Case Application filed with The Public Service Commission.

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

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

RESOLUTION #2003-18 - UTILITY TAX EQUIVALENT

WHEREAS, the Village of Cashton Municipal Water Utility will be filing a rate increase application with the Wisconsin Public Service Commission, and WHEREAS, the rate increase application is necessary to provide for sufficient revenues to meet the debt service coverage requirements of the USDA Department of Rural Development, and WHEREAS, the Village Board seeks to minimize the amount of rate increase and seeks to limit and CAP the tax equivalent obligations of the water utility. NOW THEREFORE BE IT RESOLVED that the tax equivalent obligations of the Water Utility be CAPPED at \$22,000. RESOLVED this 5th day of November, 2003.

Robert Amundson, Village President

Attest: Beth Hemmersbach, Clerk-Treasurer

I hereby certify that the foregoing resolution is a true, correct and complete copy of the resolution duly and regularly adopted by the above governing board on the 5th day of November 2003.

Signature & title of certifying officer

Beth Hemmersbach, Village Clerk-Treasurer

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

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$50,000, please explain.

Additions to Power Operated Equipment (396) represent the purchase of back hoe and mower.

Water Mains (Page W-17)

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

Additions to mains were financed by Contributions from the Municipal TIF district and by grant proceeds from the US Department of Agriculture.

WATER OPERATING SECTION FOOTNOTES

Water Services (Page W-18)

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

Additions of Water Services financed by Contributions from the Municipal TIF District and by Grant proceeds from the US Department of Agriculture.

Meters (Page W-19)

Explain all reported adjustments.

Adjustment needed to show retirement of 4-1.5" meters as the WEGSARS program does not allow the entry of retirement of assets greater than the beginning of year balance.

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

Yes

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Electricity			
Sales of Electricity (440-448)	614,114	582,344	1
Total Sales of Electricity	614,114	582,344	
Other Operating Revenues			
Forfeited Discounts (450)	2,576	2,167	2
Miscellaneous Service Revenues (451)	0	0	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	0	0	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	8,001	5,221	7
Amortization of Construction Grants (457)	0	0	8
Total Other Operating Revenues	10,577	7,388	
Total Operating Revenues	624,691	589,732	
Operation and Maintenance Expenses			
Power Production Expenses (500-546)	278,822	239,220	9
Transmission Expenses (550-553)	0	0	10
Distribution Expenses (560-576)	47,744	45,035	11
Customer Accounts Expenses (901-904)	1,493	1,365	12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-935)	81,069	86,810	14
Total Operation and Maintenance Expenses	409,128	372,430	
Other Expenses			
Depreciation Expense (403)	84,590	82,452	15
Amortization Expense (404-407)	399	0	16
Taxes (408)	43,402	43,990	17
Total Other Expenses	128,391	126,442	
Total Operating Expenses	537,519	498,872	
NET OPERATING INCOME	87,172	90,860	

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	2,576	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	2,576	
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):		
SALES TAX DISCOUNTS	123	7
2005 POLE CONTRACTS	3,680	8
POLE REPAIR REIMBURSEMENTS	1,498	9
UBI FS WORK	2,560	10
OTHER MISCELLANEOUS	140	11
Total Other Electric Revenues (456)	8,001	
Amortization of Construction Grants (457):		
NONE		12
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
POWER PRODUCTION EXPENSES			
STEAM POWER GENERATION EXPENSES			
Operation Supervision and Labor (500)	0	0	1
Fuel (501)	0	0	2
Operation Supplies and Expenses (502)	0	0	3
Steam from Other Sources (503)	0	0	4
Steam Transferred -- Credit (504)	0	0	5
Maintenance of Steam Production Plant (506)	0	0	6
Total Steam Power Generation Expenses	0	0	
HYDRAULIC POWER GENERATION EXPENSES			
Operation Supervision and Labor (530)	0	0	7
Water for Power (531)	0	0	8
Operation Supplies and Expenses (532)	0	0	9
Maintenance of Hydraulic Production Plant (535)	0	0	10
Total Hydraulic Power Generation Expenses	0	0	
OTHER POWER GENERATION EXPENSES			
Operation Supervision and Labor (538)	27,064	13,936	11
Fuel (539)	21,153	5,724	12
Operation Supplies and Expenses (540)	7,832	9,197	13
Maintenance of Other Power Production Plant (543)	13,923	13,928	14
Total Other Power Generation Expenses	69,972	42,785	
OTHER POWER SUPPLY EXPENSES			
Purchased Power (545)	208,850	196,435	15
Other Expenses (546)	0	0	16
Total Other Power Supply Expenses	208,850	196,435	
Total Power Production Expenses	278,822	239,220	
TRANSMISSION EXPENSES			
Operation Supervision and Labor (550)	0	0	17
Operation Supplies and Expenses (551)	0	0	18

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
TRANSMISSION EXPENSES			
Maintenance of Transmission Plant (553)	0	0	19
Total Transmission Expenses	0	0	
DISTRIBUTION EXPENSES			
Operation Supervision Expenses (560)	0	0	20
Line and Station Labor (561)	0	0	21
Line and Station Supplies and Expenses (562)	0	0	22
Street Lighting and Signal System Expenses (565)	0	0	23
Meter Expenses (566)	933	1,618	24
Customer Installations Expenses (567)	0	0	25
Miscellaneous Distribution Expenses (569)	261	2,472	26
Maintenance of Structures and Equipment (571)	1,736	4,060	27
Maintenance of Lines (572)	18,501	15,208	28
Maintenance of Line Transformers (573)	677	1,308	29
Maintenance of Street Lighting and Signal Systems (574)	6,180	5,170	30
Maintenance of Meters (575)	677	222	31
Maintenance of Miscellaneous Distribution Plant (576)	18,779	14,977	32
Total Distribution Expenses	47,744	45,035	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	1,493	1,365	33
Accounting and Collecting Labor (902)	0	0	34
Supplies and Expenses (903)	0	0	35
Uncollectible Accounts (904)	0	0	36
Total Customer Accounts Expenses	1,493	1,365	
SALES EXPENSES			
Sales Expenses (910)	0	0	37
Total Sales Expenses	0	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	18,961	18,897	38
Office Supplies and Expenses (921)	1,208	1,671	39
Administrative Expenses Transferred -- Credit (922)	0	0	40
Outside Services Employed (923)	2,710	6,041	41
Property Insurance (924)	9,918	8,337	42
Injuries and Damages (925)	0	0	43
Employee Pensions and Benefits (926)	37,791	30,820	44
Regulatory Commission Expenses (928)	465	0	45
Miscellaneous General Expenses (930)	4,930	3,663	46
Transportation Expenses (933)	5,086	17,381	47
Maintenance of General Plant (935)	0	0	48
Total Administrative and General Expenses	81,069	86,810	
Total Operation and Maintenance Expenses	409,128	372,430	

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		36,572	37,602	1
Social Security		6,034	5,552	2
Wisconsin Gross Receipts Tax		230	216	3
PSC Remainder Assessment		566	620	4
Other (specify): NONE			0	5
Total tax expense		43,402	43,990	

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			Monroe				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.215585				3
County tax rate	mills		7.409115				4
Local tax rate	mills		8.950877				5
School tax rate	mills		11.279272				6
Voc. school tax rate	mills		2.416526				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		30.271375				10
Less: state credit	mills		1.436115				11
Net tax rate	mills		28.835260				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.950877				14
Combined School Tax Rate	mills		13.695798				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		22.646675				17
Total Tax Rate	mills		30.271375				18
Ratio of Local and School Tax to Total	dec.		0.748122				19
Total tax net of state credit	mills		28.835260				20
Net Local and School Tax Rate	mills		21.572286				21
Utility Plant, Jan. 1	\$	1,899,438	1,899,438				22
Materials & Supplies	\$	48,962	48,962				23
Subtotal	\$	1,948,400	1,948,400				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,948,400	1,948,400				26
Assessment Ratio	dec.		0.870100				27
Assessed Value	\$	1,695,303	1,695,303				28
Net Local & School Rate	mills		21.572286				29
Tax Equiv. Computed for Current Year	\$	36,572	36,572				30
Tax Equivalent per 1994 PSC Report	\$	17,933					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	36,572					34

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
STEAM PRODUCTION PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Boiler Plant Equipment (312)	0		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	0		8
Accessory Electric Equipment (315)	0		9
Miscellaneous Power Plant Equipment (316)	0		10
Total Steam Production Plant	0	0	
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)	0		11
Structures and Improvements (331)	0		12
Reservoirs, Dams and Waterways (332)	0		13
Water Wheels, Turbines and Generators (333)	0		14
Accessory Electric Equipment (334)	0		15
Miscellaneous Power Plant Equipment (335)	0		16
Roads, Railroads and Bridges (336)	0		17
Total Hydraulic Production Plant	0	0	
OTHER PRODUCTION PLANT			
Land and Land Rights (340)	2,900		18
Structures and Improvements (341)	81,122		19
Fuel Holders, Producers and Accessories (342)	30,896		20
Prime Movers (343)	87,525		21
Generators (344)	735,570		22
Accessory Electric Equipment (345)	49,379		23
Miscellaneous Power Plant Equipment (346)	0		24
Total Other Production Plant	987,392	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)			2,900 18
Structures and Improvements (341)			81,122 19
Fuel Holders, Producers and Accessories (342)			30,896 20
Prime Movers (343)			87,525 21
Generators (344)			735,570 22
Accessory Electric Equipment (345)			49,379 23
Miscellaneous Power Plant Equipment (346)			0 24
Total Other Production Plant	0	0	987,392

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Land and Land Rights (350)	0		25
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	0		34
Structures and Improvements (361)	16,000		35
Station Equipment (362)	56,705		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	70,531	2,420	38
Overhead Conductors and Devices (365)	179,821		39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	126,006	1,210	41
Line Transformers (368)	60,306	4,010	42
Services (369)	34,745	3,200	43
Meters (370)	39,663	512	44
Installations on Customers' Premises (371)	245		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	93,146	1,815	47
Total Distribution Plant	677,168	13,167	
GENERAL PLANT			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	41,957		49
Office Furniture and Equipment (391)	3,828		50
Computer Equipment (391.1)	2,935		51
Transportation Equipment (392)	136,825		52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	0		54

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Land and Land Rights (350)			0 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)			16,000 35
Station Equipment (362)			56,705 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			72,951 38
Overhead Conductors and Devices (365)			179,821 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			127,216 41
Line Transformers (368)			64,316 42
Services (369)			37,945 43
Meters (370)			40,175 44
Installations on Customers' Premises (371)			245 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			94,961 47
Total Distribution Plant	0	0	690,335
GENERAL PLANT			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			41,957 49
Office Furniture and Equipment (391)			3,828 50
Computer Equipment (391.1)			2,935 51
Transportation Equipment (392)			136,825 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			0 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)	16,258	13,500	56
Communication Equipment (397)	0		57
Miscellaneous Equipment (398)	21,195		58
Other Tangible Property (399)	11,500		59
Total General Plant	234,498	13,500	
Total utility plant in service directly assignable	1,899,058	26,667	
Common Utility Plant Allocated to Electric Department	0		60
Total utility plant in service	1,899,058	26,667	

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)			29,758 56
Communication Equipment (397)			0 57
Miscellaneous Equipment (398)			21,195 58
Other Tangible Property (399)			11,500 59
Total General Plant	0	0	247,998
Total utility plant in service directly assignable	0	0	1,925,725
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	0	0	1,925,725

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

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

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

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

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

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
TRANSMISSION PLANT		
Land and Land Rights (350)	0	25
Structures and Improvements (352)	0	26
Station Equipment (353)	0	27
Towers and Fixtures (354)	0	28
Poles and Fixtures (355)	0	29
Overhead Conductors and Devices (356)	0	30
Underground Conduit (357)	0	31
Underground Conductors and Devices (358)	0	32
Roads and Trails (359)	0	33
Total Transmission Plant	0	0
DISTRIBUTION PLANT		
Land and Land Rights (360)	0	34
Structures and Improvements (361)	0	35
Station Equipment (362)	0	36
Storage Battery Equipment (363)	0	37
Poles, Towers and Fixtures (364)	0	38
Overhead Conductors and Devices (365)	0	39
Underground Conduit (366)	0	40
Underground Conductors and Devices (367)	0	41
Line Transformers (368)	0	42
Services (369)	380	43
Meters (370)	0	44
Installations on Customers' Premises (371)	0	45
Leased Property on Customers' Premises (372)	0	46
Street Lighting and Signal Systems (373)	0	47
Total Distribution Plant	380	0
GENERAL PLANT		
Land and Land Rights (389)	0	48
Structures and Improvements (390)	0	49
Office Furniture and Equipment (391)	0	50
Computer Equipment (391.1)	0	51
Transportation Equipment (392)	0	52
Stores Equipment (393)	0	53
Tools, Shop and Garage Equipment (394)	0	54

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			0 34
Structures and Improvements (361)			0 35
Station Equipment (362)			0 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			0 38
Overhead Conductors and Devices (365)			0 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			0 41
Line Transformers (368)			0 42
Services (369)			380 43
Meters (370)			0 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			0 47
Total Distribution Plant	0	0	380
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	380	0	
Common Utility Plant Allocated to Electric Department	0		60
Total utility plant in service	380	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)
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	380
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	0	0	380

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Line Owned					Total End of Year (f)
	First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments During Year (e)		
Primary Distribution System Voltage(s) -- Urban						
Pole Lines						
2.4/4.16 kV (4kV)		8			8	1
7.2/12.5 kV (12kV)					0	2
14.4/24.9 kV (25kV)					0	3
Other:						
3-Phase 2.4 / 4.16 kV		4			4	4
Underground 2.4 / 4.16 kV		4			4	5
Underground Lines						
2.4/4.16 kV (4kV)					0	6
7.2/12.5 kV (12kV)					0	7
14.4/24.9 kV (25kV)					0	8
Other:						
NONE					0	9
Primary Distribution System Voltage(s) -- Rural						
Pole Lines						
2.4/4.16 kV (4kV)		1			1	10
7.2/12.5 kV (12kV)					0	11
14.4/24.9 kV (25kV)					0	12
Other:						
NONE					0	13
Underground Lines						
2.4/4.16 kV (4kV)					0	14
7.2/12.5 kV (12kV)					0	15
14.4/24.9 kV (25kV)					0	16
Other:						
NONE					0	17
Transmission System						
Pole Lines						
34.5 kV					0	18
69 kV					0	19
115 kV					0	20
138 kV					0	21
Other:						
NONE					0	22
Underground Lines						
34.5 kV					0	23
69 kV					0	24
115 kV					0	25
138 kV					0	26
Other:						
NONE					0	27

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 4
Customers on rural lines at end of year:	5
Rural Customers (served at rural rates):	6
Farm	7
Nonfarm	8
Total	0 9
Customers served at other than rural rates:	10
Farm	0 11
Nonfarm	4 12
Total	4 13
Total customers on rural lines at end of year	4 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	1,693	Saturday	01/01/2005	09:00	892	1
February	02	1,471	Friday	02/18/2005	12:00	736	2
March	03	1,430	Wednesday	03/02/2005	09:00	771	3
April	04	1,311	Wednesday	04/27/2005	09:00	658	4
May	05	1,304	Friday	05/13/2005	10:00	677	5
June	06	1,771	Thursday	06/23/2005	16:00	731	6
July	07	1,824	Friday	07/15/2005	16:00	769	7
August	08	1,844	Monday	08/01/2005	14:00	797	8
September	09	1,744	Monday	09/12/2005	14:00	707	9
October	10	1,574	Tuesday	10/04/2005	01:00	682	10
November	11	1,455	Wednesday	11/30/2005	18:00	746	11
December	12	1,659	Wednesday	12/21/2005	18:00	900	12
Total		19,080				9,066	

System Name DAIRYLAND POWER

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

Type of Reading	Supplier
60 minutes integrated	DAIRYLAND POWER

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	128	5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	128	7
Purchases	9,066	8
Interchanges:		9
In (gross)		9
Out (gross)		10
Net	0	11
Transmission for/by others (wheeling):		12
Received		12
Delivered		13
Net	0	14
Total Source of Energy	9,194	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	8,444	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)	61	22
Total Used by Company	61	23
Total Sold and Used	8,505	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	689	27
Total Energy Losses	689	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	7.4940%	29
Total Disposition of Energy	9,194	30

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)
Residential Sales				
RESIDENTIAL	RG-1	472	4,199	1
Total Sales for Residential Sales		472	4,199	
Commercial & Industrial				
SMALL POWER	CP-1	7	1,896	2
GENERAL SERVICE	GS-1	73	1,698	3
INTERDEPTMENTAL	GS-1	24	437	4
PUBLIC AUTHORITY	GS-1	4	60	5
Total Sales for Commercial & Industrial		108	4,091	
Public Street & Highway Lighting				
STREET AND HIGHWAY LIGHTING	MS-1		154	6
Total Sales for Public Street & Highway Lighting		0	154	
Sales for Resale				
NONE				7
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		580	8,444	

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)	
		285,140	15,434	300,574	1
0	0	285,140	15,434	300,574	
6,032		111,965	4,442	116,407	2
		143,675	7,350	151,025	3
		31,154	1,355	32,509	4
		3,925	696	4,621	5
6,032	0	290,719	13,843	304,562	
		8,441	537	8,978	6
0	0	8,441	537	8,978	
				0	7
0	0	0	0	0	
6,032	0	584,300	29,814	614,114	

PURCHASED POWER STATISTICS

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

Particulars (a)	(b)		(c)		
Name of Vendor	DAIRYLAND POWER				1
Point of Delivery	STATION				2
Type of Power Purchased (firm, dump, etc.)	NON FIRM				3
Voltage at Which Delivered	2400				4
Point of Metering	GENERATIN PLANT				5
Total of 12 Monthly Maximum Demands -- kW	19,080				6
Average load factor	65.0900%				7
Total Cost of Purchased Power	198,593				8
Average cost per kWh	0.0219				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	892				12
February	736				13
March	771				14
April	658				15
May	677				16
June	731				17
July	769				18
August	797				19
September	707				20
October	682				21
November	746				22
December	900				23
Total kWh (000)	9,066	0			24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	128	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	1,844	7
Date and Hour of Such Maximum Demand	8/1/2005 14	8
Load Factor	0.0079	9
Maximum Net Generation in Any One Day	11,810	10
Date of Such Maximum	7/17/2005	11
Number of Hours Generators Operated	182	12
Maximum Continuous or Dependable Capacity--kW	3,453	13
Is Plant Owned or Leased?		14
Total Production Expenses	48,972	15
Cost per kWh of Net Generation (\$)	383	16
Monthly Net Generation --- kWh (000):		
January	0	17
February	4	18
March	21	19
April	0	20
May	0	21
June	20	22
July	76	23
August	0	24
September	0	25
October	0	26
November	1	27
December	6	28
Total kWh (000)	128	29
Gas Consumed--Therms	6,907	30
Average Cost per Therm Burned (\$)	6,907.0000	31
Fuel Oil Consumed Barrels (42 gal.)	222	32
Average Cost per Barrel of Oil Burned (\$)	77.0400	33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	37	36
Average Cost per Gallon (\$)	6.1300	37
kWh Net Generation per Gallon of Fuel Oil	14	38
kWh Net Generation per Gallon of Lubr. Oil	3448	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 (\$)	0.1868	54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)	
Name of Plant	BLANK				1
Unit Identification	STATION				2
Type of Generation	RECIP				3
kWh Net Generation (000)	128				4
Is Generation Metered or Estimated?	M				5
Is Exciter & Station Use Metered or Estimated?	M				6
60-Minute Maximum Demand--kW (est. if not meas.)	1,844				7
Date and Hour of Such Maximum Demand	8/1/2005 14				8
Load Factor	0.0079				9
Maximum Net Generation in Any One Day	11,810				10
Date of Such Maximum	07/17/2005				11
Number of Hours Generators Operated	182				12
Maximum Continuous or Dependable Capacity--kW	3,453				13
Is Plant Owned or Leased?	O				14
Total Production Expenses	48,972				15
Cost per kWh of Net Generation (\$)	382.5938				16
Monthly Net Generation --- kWh (000):					
January	0				17
February	4				18
March	21				19
April	0				20
May	0				21
June	20				22
July	76				23
August	0				24
September	0				25
October	0				26
November	1				27
December	6				28
Total kWh (000)	128				29
Gas Consumed--Therms	6,907				30
Average Cost per Therm Burned (\$)	0.9400				31
Fuel Oil Consumed Barrels (42 gal.)	222				32
Average Cost per Barrel of Oil Burned (\$)	77.0400				33
Specific Gravity					34
Average BTU per Gallon					35
Lubricating Oil Consumed--Gallons	37				36
Average Cost per Gallon (\$)	6.1300				37
kWh Net Generation per Gallon of Fuel Oil	14				38
kWh Net Generation per Gallon of Lubr. Oil	3,448				39
Does plant produce steam for heating or other purposes in addition to elec. generation?	N				40
Coal consumed--tons (2,000 lbs.)					42
Average Cost per Ton (\$)					43
Kind of Coal Used					44
Average BTU per Pound					45
Water Evaporated--Thousands of Pounds					46
Is Water Evaporated, Metered or Estimated?					47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel					48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.					49
Based on Total Coal Used at Plant					50
Based on Coal Used Solely in Electric Generation					51
Average BTU per kWh Net Generation					52
Total Cost of Fuel (Oil and/or Coal)					53
per kWh Net Generation (\$)	0.1868				54

STEAM PRODUCTION PLANTS

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

Boilers

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

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)	
CITY GENE	6	2002	RECIP	CUMMINS	1,800	3,000	1
CITYGENERA	5	1969	RECIP	FAIRBANK MORSE	700	1,600	2
CITYGENERA	3	1962	RECIP	FAIRBANK MORSE	300	690	3
Total						<u>5,290</u>	

STEAM PRODUCTION PLANTS (cont.)

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

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

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

Generators						
Year Installed (h)	Voltage (kV) (i)	kWh Generated	Rated Unit Capacity		Total Rated	Total Maximum
		by Each Unit Generator During Yr. (000's) (j)	kW (k)	kVA (l)	Plant Capacity (kW) (m)	Continuous Plant Capacity (kW) (n)
2002	2,400	107	2,000	1	2,000	1,815
1969	2,400	19	1,140	1	1,190	1,240
1962	2,400	2	473	1	475	440
Total		128	3,613	3	3,665	3,495

1

2

3

HYDRAULIC GENERATING PLANTS

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

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

NONE

HYDRAULIC GENERATING PLANTS (cont.)

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

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

SUBSTATION EQUIPMENT

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

Particulars (a)	(b)	(c)	Utility Designation			(f)
			(d)	(e)		
Name of Substation	Village #1					1
Voltage--High Side	7,200					2
Voltage--Low Side	2,400					3
Num. Main Transformers in Operation	3					4
Total Capacity of Transformers in kVA	3,600					5
Number of Spare Transformers on Hand	1					6
15-Minute Maximum Demand in kW	1,844					7
Dt and Hr of Such Maximum Demand	08/01/2005					8
	14:00					9
Kwh Output	9,066					10

SUBSTATION EQUIPMENT (continued)

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

SUBSTATION EQUIPMENT (continued)

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

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	592	198	6,678	1
Acquired during year	16	9	282	2
Total	608	207	6,960	3
Retired during year	0	0	0	4
Sales, transfers or adjustments increase (decrease)	0	0	0	5
Number end of year	608	207	6,960	6
Number end of year accounted for as follows:				7
In customers' use	577	187	6,155	8
In utility's use	0	0	0	9
				10
Locked meters on customers' premises	0			11
In stock	31	20	805	12
Total end of year	608	207	6,960	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				
Sodium Vapor	100	156	89,235	1
Sodium Vapor	250	22	28,410	2
Total		178	117,645	
Ornamental				
Sodium Vapor	175	30	27,768	3
Total		30	27,768	
Other				
NONE				4
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.

Operation Supervision and Labor (538): Increase due to more labor being allocated to supervision and labor.

Fuel (539): Increase due to increased generation and fuel costs.

Transportation Expenses (933): Decrease due to decrease in repairs and maintenance of transportation equipment.
