



3013 (02-02-05)

**ANNUAL REPORT**

OF

Name: COLUMBUS WATER & LIGHT DEPARTMENT

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Principal Office: 950 MAPLE AVENUE  
P.O. BOX 228  
COLUMBUS, WI 53925-0228

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For the Year Ended: DECEMBER 31, 2006

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

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

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



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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** COLUMBUS WATER & LIGHT DEPARTMENT

**Utility Address:** 950 MAPLE AVENUE  
P.O. BOX 228  
COLUMBUS, WI 53925-0228

**When was utility organized?** 1/1/1899

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** MR JOHN O ANDLER

**Title:** SUPERINTENDENT

**Office Address:**

950 MAPLE AVENUE  
P.O. BOX 228  
COLUMBUS, WI 53925-0228

**Telephone:** (920) 623 - 5912

**Fax Number:** (920) 623 - 5923

**E-mail Address:** jandler@wppisys.org

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

**Name:** RON SCHROEDER

**Title:** ACCOUNTANT

**Office Address:** VIRCHOW KRAUSE & COMPANY LLP

1600 AMERICAN PARKWAY  
P.O. BOX 7398  
MADISON, WI 53707-7398

**Telephone:** (800) 362 - 7301

**Fax Number:** (608) 249 - 8532

**E-mail Address:** rschroeder@virchowkrause.com

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

**Name:** MR. DOUGLAS CALDWELL

**Title:** COMMISSION PRESIDENT

**Office Address:**

605 HIBBARD  
COLUMBUS, WI 53925

**Telephone:** (920) 623 - 3936

**Fax Number:**

**E-mail Address:** sdcaldwell@charter.net

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

### IDENTIFICATION AND OWNERSHIP

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

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**Name:** RON SCHROEDER

**Title:** ACCOUNTANT

**Office Address:** VIRCHOW KRAUSE & COMPANY LLP

4600 AMERICAN PARKWAY

P.O. BOX 7398

MADISON, WI 53707-7398

**Telephone:** (800) 362 - 7301

**Fax Number:** (608) 249 - 8532

**E-mail Address:** rschroeder@virchowkrause.com

**Date of most recent audit report:** 2/22/2007

**Period covered by most recent audit:** CALENDAR YEAR 2006

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

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**Name:** MR ALAN STROHSCHIEIN

**Title:** COMMISSION VICE PRESIDENT

**Office Address:**

159 S LUDINGTON ST

COLUMBUS, WI 53925

**Telephone:** (920) 623 - 2809

**Fax Number:**

**E-mail Address:** kastro@ssslawyers.com

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**Name:** MR JOHN O ANDLER

**Title:** SUPERINTENDENT

**Office Address:**

950 MAPLE AVENUE

P.O. BOX 228

COLUMBUS, WI 53925

**Telephone:** (920) 623 - 5912

**Fax Number:** (920) 623 - 5923

**E-mail Address:** jandler@wppisys.org

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**Name:** MS HEIDI POSER

**Title:** COMMISSION SECRETARY

**Office Address:**

314 S CHARLES ST

COLUMBUS, WI 53925

**Telephone:** (920) 623 - 2882

**Fax Number:**

**E-mail Address:** hmposer@charter.net

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**Name of utility commission/committee:** COLUMBUS WATER & LIGHT COMMISSION

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

MR BILL BRUNS

MR DOUGLAS CALDWELL, PRESIDENT

### IDENTIFICATION AND OWNERSHIP

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

MR SHAWN COYLE  
MR ROLF LANG  
MS HEIDI POSER, SECRETARY

**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:**

**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)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	6,036,204	5,590,688	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	4,711,688	4,614,024	2
Depreciation Expense (403)	340,897	312,233	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	347,413	337,950	5
<b>Total Operating Expenses</b>	<b>5,399,998</b>	<b>5,264,207</b>	
<b>Net Operating Income</b>	<b>636,206</b>	<b>326,481</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>636,206</b>	<b>326,481</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	(1,093)	2,643	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	101,555	68,556	10
Miscellaneous Nonoperating Income (421)	570,188	684,063	11
<b>Total Other Income</b>	<b>670,650</b>	<b>755,262</b>	
<b>Total Income</b>	<b>1,306,856</b>	<b>1,081,743</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(11,378)	(11,378)	12
Other Income Deductions (426)	50,121	32,849	13
<b>Total Miscellaneous Income Deductions</b>	<b>38,743</b>	<b>21,471</b>	
<b>Income Before Interest Charges</b>	<b>1,268,113</b>	<b>1,060,272</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	216,023	220,932	14
Amortization of Debt Discount and Expense (428)	42,667	38,454	15
Amortization of Premium on Debt--Cr. (429)	1,644	845	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	29,020	22,991	19
<b>Total Interest Charges</b>	<b>228,026</b>	<b>235,550</b>	
<b>Net Income</b>	<b>1,040,087</b>	<b>824,722</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	7,155,675	6,337,237	20
Balance Transferred from Income (433)	1,040,087	824,722	21
Miscellaneous Credits to Surplus (434)	1,422	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	7,514	6,284	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>8,189,670</b>	<b>7,155,675</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	6,036,204		6,036,204	1
<b>Total (Acct. 400):</b>	<b>6,036,204</b>	<b>0</b>	<b>6,036,204</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	4,711,688		4,711,688	2
<b>Total (Acct. 401-402):</b>	<b>4,711,688</b>	<b>0</b>	<b>4,711,688</b>	
<b>Depreciation Expense (403):</b>				
Derived	340,897		340,897	3
<b>Total (Acct. 403):</b>	<b>340,897</b>	<b>0</b>	<b>340,897</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0		0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	347,413		347,413	5
<b>Total (Acct. 408):</b>	<b>347,413</b>	<b>0</b>	<b>347,413</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>636,206</b>	<b>0</b>	<b>636,206</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	(1,093)		(1,093)	8
<b>Total (Acct. 415-416):</b>	<b>(1,093)</b>	<b>0</b>	<b>(1,093)</b>	
<b>Income from Nonutility Operations (417):</b>				
NONE	0		0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE	0		0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Interest and Dividend Income (419):</b>			
INTEREST AND DIVIDEND INCOME	101,555	0	101,555 11
<b>Total (Acct. 419):</b>	<b>101,555</b>	<b>0</b>	<b>101,555</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water	██████████	495,257	495,257 12
Contributed Plant - Electric	██████████	74,931	74,931 13
NONE	0	0	0 14
<b>Total (Acct. 421):</b>	<b>0</b>	<b>570,188</b>	<b>570,188</b>
<b>TOTAL OTHER INCOME:</b>	<b>100,462</b>	<b>570,188</b>	<b>670,650</b>
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(11,378)	██████████	(11,378) 15
NONE	0	0	0 16
<b>Total (Acct. 425):</b>	<b>(11,378)</b>	<b>0</b>	<b>(11,378)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water	██████████	23,385	23,385 17
Depreciation Expense on Contributed Plant - Electric	██████████	13,913	13,913 18
MISCELLANEOUS EXPENSE	12,823	0	12,823 19
<b>Total (Acct. 426):</b>	<b>12,823</b>	<b>37,298</b>	<b>50,121</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>1,445</b>	<b>37,298</b>	<b>38,743</b>
<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	216,023	██████████	216,023 20
<b>Total (Acct. 427):</b>	<b>216,023</b>	<b>0</b>	<b>216,023</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
AMORTIZATION OF DEBT DISCOUNT AND EXPENSE	42,667	██████████	42,667 21
<b>Total (Acct. 428):</b>	<b>42,667</b>	<b>0</b>	<b>42,667</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
AMORTIZATION OF PREMIUM ON DEBT	1,644	██████████	1,644 22
<b>Total (Acct. 429):</b>	<b>1,644</b>	<b>0</b>	<b>1,644</b>
<b>Interest on Debt to Municipality (430):</b>			
Derived	0	██████████	0 23
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
<b>Other Interest Expense (431):</b>			
Derived	0		0 24
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest Charged to Construction--Cr. (432):</b>			
INTEREST CHARGED TO CONSTRUCTION	29,020		29,020 25
<b>Total (Acct. 432):</b>	<b>29,020</b>	<b>0</b>	<b>29,020</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>228,026</b>	<b>0</b>	<b>228,026</b>
<b>NET INCOME:</b>	<b>507,197</b>	<b>532,890</b>	<b>1,040,087</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	5,142,924	2,012,751	7,155,675 26
<b>Total (Acct. 216):</b>	<b>5,142,924</b>	<b>2,012,751</b>	<b>7,155,675</b>
<b>Balance Transferred from Income (433):</b>			
Derived	507,197	532,890	1,040,087 27
<b>Total (Acct. 433):</b>	<b>507,197</b>	<b>532,890</b>	<b>1,040,087</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
TO BALANCE TO PRIOR YEAR AUDIT	1,422	0	1,422 28
<b>Total (Acct. 434):</b>	<b>1,422</b>	<b>0</b>	<b>1,422</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
NONE	0	0	0 29
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215			0 30
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>			
APPROPRIATIONS OF INCOME TO MUNICIPAL FUNDS	7,514	0	7,514 31
<b>Total (Acct. 439)--Debit:</b>	<b>7,514</b>	<b>0</b>	<b>7,514</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>5,644,029</b>	<b>2,545,641</b>	<b>8,189,670</b>

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials		1,093			1,093	4
Taxes					0	5
<b>Other (list by major classes):</b>						
NONE					0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>1,093</b>	<b>0</b>	<b>0</b>	<b>1,093</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>(1,093)</b>	<b>0</b>	<b>0</b>	<b>(1,093)</b>	

**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	966,499	5,069,705	0	0	<b>6,036,204</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
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	201	309			<b>510</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>966,298</b>	<b>5,069,396</b>	<b>0</b>	<b>0</b>	<b>6,035,694</b>	

### DISTRIBUTION OF TOTAL PAYROLL

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	193,221		193,221	1
Electric operating expenses	302,682		302,682	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	37,119		37,119	8
Electric utility plant accounts	98,401		98,401	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>631,423</b>	<b>0</b>	<b>631,423</b>	

### FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	4.3	1
Electric	6.7	2
Gas		3
Sewer		4

### BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (101-107)	17,630,797	16,402,982	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	5,984,259	5,791,448	2
<b>Net Utility Plant</b>	<b>11,646,538</b>	<b>10,611,534</b>	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>11,646,538</b>	<b>10,611,534</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	397,261	187,271	8
Special Funds (125-128)	1,560,651	2,345,285	9
<b>Total Other Property and Investments</b>	<b>1,957,912</b>	<b>2,532,556</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	124,059	13,595	10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	715,075	667,041	15
Other Accounts Receivable (143)	46,494	125,428	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	0	21,202	18
Materials and Supplies (151-163)	323,883	300,377	19
Prepayments (165)	0	33,220	20
Interest and Dividends Receivable (171)	7,400	5,700	21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
<b>Total Current and Accrued Assets</b>	<b>1,216,911</b>	<b>1,166,563</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	205,554	248,221	24
Other Deferred Debits (182-186)	374,925	93,045	25
<b>Total Deferred Debits</b>	<b>580,479</b>	<b>341,266</b>	
<b>Total Assets and Other Debits</b>	<b>15,401,840</b>	<b>14,651,919</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	605,976	493,643	<b>26</b>
Appropriated Earned Surplus (215)			<b>27</b>
Unappropriated Earned Surplus (216)	8,189,670	7,155,675	<b>28</b>
<b>Total Proprietary Capital</b>	<b>8,795,646</b>	<b>7,649,318</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	5,220,000	5,540,000	<b>29</b>
Advances from Municipality (223)	82,706	86,409	<b>30</b>
Other Long-Term Debt (224)	0	0	<b>31</b>
<b>Total Long-Term Debt</b>	<b>5,302,706</b>	<b>5,626,409</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>32</b>
Accounts Payable (232)	471,527	424,547	<b>33</b>
Payables to Municipality (233)	127,768	224,957	<b>34</b>
Customer Deposits (235)	6,341	6,216	<b>35</b>
Taxes Accrued (236)	300,676	291,827	<b>36</b>
Interest Accrued (237)	17,800	18,800	<b>37</b>
Matured Long-Term Debt (239)			<b>38</b>
Matured Interest (240)			<b>39</b>
Tax Collections Payable (241)			<b>40</b>
Miscellaneous Current and Accrued Liabilities (242)	2,109	11,550	<b>41</b>
<b>Total Current and Accrued Liabilities</b>	<b>926,221</b>	<b>977,897</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	11,429	13,073	<b>42</b>
Customer Advances for Construction (252)		22,530	<b>43</b>
Other Deferred Credits (253)	213,186	217,789	<b>44</b>
<b>Total Deferred Credits</b>	<b>224,615</b>	<b>253,392</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>45</b>
Injuries and Damages Reserve (262)			<b>46</b>
Pensions and Benefits Reserve (263)	152,652	144,903	<b>47</b>
Miscellaneous Operating Reserves (265)			<b>48</b>
<b>Total Operating Reserves</b>	<b>152,652</b>	<b>144,903</b>	
<b>Total Liabilities and Other Credits</b>	<b>15,401,840</b>	<b>14,651,919</b>	

## NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>First of Year:</b>					
Total Utility Plant - First of Year	8,307,792	0	0	8,095,190	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	6,773,689	0	0	8,104,434	2
Utility Plant in Service - Contributed Plant (101.2)	2,260,866	0	0	491,808	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
<b>Total Utility Plant</b>	<b>9,034,555</b>	<b>0</b>	<b>0</b>	<b>8,596,242</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	1,891,108	0	0	3,748,685	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	165,199	0	0	179,267	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					12
Accumulated Provision for Depreciation of Property Held for Future Use (113)					13
Accumulated Provision for Amortization of Utility Plant in Service (114)					14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					15
Accumulated Provision for Amortization of Property Held for Future Use (116)					16
<b>Total Accumulated Provision</b>	<b>2,056,307</b>	<b>0</b>	<b>0</b>	<b>3,927,952</b>	
<b>Net Utility Plant</b>	<b>6,978,248</b>	<b>0</b>	<b>0</b>	<b>4,668,290</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION AND  
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT  
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY  
(ACCT. 111.1)**

Depreciation Accruals (Credits) during the year (111.1):

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)	
<b>Balance first of year (111.1)</b>	1,790,514	3,693,766			<b>5,484,280</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	128,606	212,291			<b>340,897</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	8,539				<b>8,539</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	295	175,363			<b>175,658</b>	<b>10</b>
Other credits (specify):						<b>11</b>
Transportation clearing	9,846	26,109			<b>35,955</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>147,286</b>	<b>413,763</b>	<b>0</b>	<b>0</b>	<b>561,049</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	45,956	355,037			<b>400,993</b>	<b>18</b>
Cost of removal	736	3,807			<b>4,543</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	
					<b>0</b>	
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>46,692</b>	<b>358,844</b>	<b>0</b>	<b>0</b>	<b>405,536</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>1,891,108</b>	<b>3,748,685</b>	<b>0</b>	<b>0</b>	<b>5,639,793</b>	<b>26</b>

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 111.2)

Depreciation Accruals (Credits) during the year (111.1):

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)	
<b>Balance first of year (111.1)</b>	141,814	165,354			<b>307,168</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	23,385	13,913			<b>37,298</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	0	0			<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>23,385</b>	<b>13,913</b>	<b>0</b>	<b>0</b>	<b>37,298</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	0	0			<b>0</b>	<b>18</b>
Cost of removal	0	0			<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	
					<b>0</b>	
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>165,199</b>	<b>179,267</b>	<b>0</b>	<b>0</b>	<b>344,466</b>	<b>26</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

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

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

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

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

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			293,594		293,594	272,063	3
<b>Total Electric Utility</b>					<b>293,594</b>	<b>272,063</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	293,594	272,063	1
Water utility (154)	30,289	28,314	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
<b>Total Materials and Supplies</b>	<b>323,883</b>	<b>300,377</b>	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT  
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
2005 MORTGAGE REVENUE BONDS	14,121	428	97,534	1
UNAMORTIZED LOSS ON ADVANCE REFUNDING	28,545	428	108,020	2
<b>Total</b>			<b>205,554</b>	
<b>Unamortized premium on debt (251)</b>				
2005 MORTGAGE REVENUE BONDS	1,644	429	11,429	3
<b>Total</b>			<b>11,429</b>	

**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	493,643	1
<b>Changes during year (explain):</b>		
CAPITAL PAID IN BY MUNICIPALITY	112,333	2
<b>Balance end of year</b>	<b>605,976</b>	

**BONDS (ACCTS. 221 AND 222)**

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)	
2005 MORTGAGE REVENUE BONDS	11/01/2005	06/01/2019	4.13%	5,220,000	1
<b>Total Bonds (Account 221):</b>				<b>5,220,000</b>	
Total Reacquired Bonds (Account 222)				0	2

**Net amount of bonds outstanding December 31: 5,220,000**

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
ADVANCE FROM MUNICIPALITY	01/26/2005	03/15/2024	0.00%	82,706	1
<b>Total for Account 223</b>				<b>82,706</b>	
<b>Other Long-Term Debt (224)</b>					
WI RETIREMENT UNFUNDED PENSION LIABILITY	01/01/2004	02/01/2005	0.00%	0	2
<b>Total for Account 224</b>				<b>0</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	291,827	1
<b>Accruals:</b>		
Charged water department expense	163,484	2
Charged electric department expense	183,849	3
Charged sewer department expense	2,703	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>350,036</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	295,574	6
Social Security taxes	40,583	7
PSC Remainder Assessment	5,030	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>341,187</b>	
<b>Balance end of year</b>	<b>300,676</b>	

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
MORTGAGE REVENUE BONDS	18,800	216,023	217,023	17,800	1
<b>Subtotal</b>	<b>18,800</b>	<b>216,023</b>	<b>217,023</b>	<b>17,800</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>18,800</b>	<b>216,023</b>	<b>217,023</b>	<b>17,800</b>	

### BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
DEFERRED SPECIAL ASSESSMENTS	17,914	2
CAPITAL ADDITIONS INVOICED TO TIF	287,001	3
INVESTEMENT IN ATC	92,346	4
<b>Total (Acct. 124):</b>	<b>397,261</b>	
<b>Sinking Funds (125):</b>		
RESERVE ACCOUNT	545,266	5
BOND PRINCIPAL AND INTEREST ACCOUNT	213,006	6
<b>Total (Acct. 125):</b>	<b>758,272</b>	
<b>Depreciation Fund (126):</b>		
DEPRECIATION ACCOUNT	305,331	7
<b>Total (Acct. 126):</b>	<b>305,331</b>	
<b>Other Special Funds (128):</b>		
CONSTRUCTION ACCOUNT	497,048	8
IMPACT FEE ACCOUNT	0	9
<b>Total (Acct. 128):</b>	<b>497,048</b>	
<b>Interest Special Deposits (132):</b>		
NONE	0	10
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
NONE		11
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		12
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	229,816	13
Electric	485,259	14
Sewer (Regulated)		15
<b>Other (specify):</b>		
NONE		16
<b>Total (Acct. 142):</b>	<b>715,075</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		17

### BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)		Balance End of Year (b)
<b>Other Accounts Receivable (143):</b>		
Merchandising, jobbing and contract work		18
<b>Other (specify):</b>		
MISCELLANEOUS BILLINGS TO DEVELOPERS, ETC.	46,494	19
<b>Total (Acct. 143):</b>	<b>46,494</b>	
<b>Receivables from Municipality (145):</b>		
NONE		20
<b>Total (Acct. 145):</b>	<b>0</b>	
<b>Prepayments (165):</b>		
INSURANCE		21
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		22
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
PRELIMINARY ENGINEERING	374,925	23
<b>Total (Acct. 183):</b>	<b>374,925</b>	
<b>Clearing Accounts (184):</b>		
NONE		24
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		25
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		26
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
PAYABLE TO MUNICIPALITY	51,049	27
PAYABLE TO SEWER-SEWER BILLS COLLECTED BY WATER AND LIGHT	76,719	28
<b>Total (Acct. 233):</b>	<b>127,768</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	193,418	29
PUBLIC BENEFITS	19,768	30
<b>Total (Acct. 253):</b>	<b>213,186</b>	

**RETURN ON RATE BASE COMPUTATION**

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	6,657,935	7,891,373	0	0	14,549,308	1
Materials and Supplies	29,301	282,828	0	0	312,129	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	1,840,811	3,721,225	0	0	5,562,036	4
Customer Advances for Construction					0	5
Regulatory Liability	81,516	117,591	0	0	199,107	6
NONE					0	7
<b>Average Net Rate Base</b>	<b>4,764,909</b>	<b>4,335,385</b>	<b>0</b>	<b>0</b>	<b>9,100,294</b>	
Net Operating Income	113,853	522,353	0	0	636,206	8
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>2.39%</b>	<b>12.05%</b>	<b>N/A</b>	<b>N/A</b>	<b>6.99%</b>	

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## 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	83,845	120,951	0	0	204,796	1
<b>Add credits during year:</b>						
NONE					0	2
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	4,658	6,720	0	0	11,378	3
<b>Other (specify):</b>						
NONE					0	4
<b>Balance End of Year</b>	<b>79,187</b>	<b>114,231</b>	<b>0</b>	<b>0</b>	<b>193,418</b>	

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## FINANCIAL SECTION FOOTNOTES

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

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$10,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Account 143 - Represents billings to developers.

Account 233 - Represents amount due to municipality for payoff of WRS liability.

Account 233 - Represents payable to sewer utility for utility billings.

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	953,272	888,453	1
<b>Total Sales of Water</b>	<b>953,272</b>	<b>888,453</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	5,427	4,771	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)	7,800	7,495	6
<b>Total Other Operating Revenues</b>	<b>13,227</b>	<b>12,266</b>	
<b>Total Operating Revenues</b>	<b>966,499</b>	<b>900,719</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expense (600-617)	0	8,332	7
Pumping Expenses (620-633)	32,574	31,184	8
Water Treatment Expenses (640-652)	110,694	84,701	9
Transmission and Distribution Expenses (660-678)	102,231	96,341	10
Customer Accounts Expenses (901-905)	35,747	36,699	11
Sales Expenses (910)	4,107	4,552	12
Administrative and General Expenses (920-932)	275,123	215,272	13
<b>Total Operation and Maintenance Expenses</b>	<b>560,476</b>	<b>477,081</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	128,606	124,889	14
Amortization Expense (404-407)		0	15
Taxes (408)	163,564	150,483	16
<b>Total Other Operating Expenses</b>	<b>292,170</b>	<b>275,372</b>	
<b>Total Operating Expenses</b>	<b>852,646</b>	<b>752,453</b>	
<b>NET OPERATING INCOME</b>	<b>113,853</b>	<b>148,266</b>	

## 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)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	2	4		2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>2</b>	<b>4</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	1,780	74,978	442,893	4
Commercial	235	39,836	151,974	5
Industrial	12	24,484	66,236	6
<b>Total Metered Sales to General Customers (461)</b>	<b>2,027</b>	<b>139,298</b>	<b>661,103</b>	
Private Fire Protection Service (462)	18		21,148	7
Public Fire Protection Service (463)	1		249,609	8
Other Sales to Public Authorities (464)	24	4,336	21,412	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>2,072</b>	<b>143,638</b>	<b>953,272</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

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

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	249,609	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
<b>Other (specify):</b> NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>249,609</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	5,427	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>5,427</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE		7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	7,800	10
<b>Other (specify):</b> NONE		11
<b>Total Other Water Revenues (474)</b>	<b>7,800</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Supervision and Engineering (600)	0		1
Operation Labor and Expenses (601)	0		2
Purchased Water (602)	0		3
Miscellaneous Expenses (603)	0		4
Rents (604)	0		5
Maintenance Supervision and Engineering (610)	0		6
Maintenance of Structures and Improvements (611)	0		7
Maintenance of Collecting and Impounding Reservoirs (612)	0		8
Maintenance of Lake, River and Other Intakes (613)	0		9
Maintenance of Wells and Springs (614)	8,332		10
Maintenance of Infiltration Galleries and Tunnels (615)	0		11
Maintenance of Supply Mains (616)	0		12
Maintenance of Miscellaneous Water Source Plant (617)	0		13
<b>Total Source of Supply Expenses</b>	<b>0</b>	<b>8,332</b>	
<b>PUMPING EXPENSES</b>			
Operation Supervision and Engineering (620)	0		14
Fuel for Power Production (621)	0		15
Power Production Labor and Expenses (622)	0		16
Fuel or Power Purchased for Pumping (623)	30,891	30,543	17
Pumping Labor and Expenses (624)	349	641	18
Expenses Transferred--Credit (625)	0		19
Miscellaneous Expenses (626)	0		20
Rents (627)	0		21
Maintenance Supervision and Engineering (630)	0		22
Maintenance of Structures and Improvements (631)	0		23
Maintenance of Power Production Equipment (632)	0		24
Maintenance of Pumping Equipment (633)	1,334	0	25
<b>Total Pumping Expenses</b>	<b>32,574</b>	<b>31,184</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Supervision and Engineering (640)	0		26
Chemicals (641)	47,371	38,261	27

## WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor and Expenses (642)	42,282	35,976	<b>28</b>
Miscellaneous Expenses (643)		0	<b>29</b>
Rents (644)		0	<b>30</b>
Maintenance Supervision and Engineering (650)		0	<b>31</b>
Maintenance of Structures and Improvements (651)		1,370	<b>32</b>
Maintenance of Water Treatment Equipment (652)	21,041	9,094	<b>33</b>
<b>Total Water Treatment Expenses</b>	<b>110,694</b>	<b>84,701</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Supervision and Engineering (660)	7,107	8,430	<b>34</b>
Storage Facilities Expenses (661)	540	5,519	<b>35</b>
Transmission and Distribution Lines Expenses (662)	8,990	12,140	<b>36</b>
Meter Expenses (663)	1,223	919	<b>37</b>
Customer Installations Expenses (664)	6,584	6,749	<b>38</b>
Miscellaneous Expenses (665)	33,383	25,980	<b>39</b>
Rents (666)	178	170	<b>40</b>
Maintenance Supervision and Engineering (670)		0	<b>41</b>
Maintenance of Structures and Improvements (671)		0	<b>42</b>
Maintenance of Distribution Reservoirs and Standpipes (672)	147	46	<b>43</b>
Maintenance of Transmission and Distribution Mains (673)	19,120	16,876	<b>44</b>
Maintenance of Fire Mains (674)		0	<b>45</b>
Maintenance of Services (675)	17,944	11,920	<b>46</b>
Maintenance of Meters (676)	4,041	3,674	<b>47</b>
Maintenance of Hydrants (677)	2,974	3,918	<b>48</b>
Maintenance of Miscellaneous Plant (678)		0	<b>49</b>
<b>Total Transmission and Distribution Expenses</b>	<b>102,231</b>	<b>96,341</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)		0	<b>50</b>
Meter Reading Labor (902)	7,552	7,152	<b>51</b>
Customer Records and Collection Expenses (903)	27,994	28,264	<b>52</b>
Uncollectible Accounts (904)	201	1,283	<b>53</b>

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Miscellaneous Customer Accounts Expenses (905)		0	54
<b>Total Customer Accounts Expenses</b>	<b>35,747</b>	<b>36,699</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)	4,107	4,552	55
<b>Total Sales Expenses</b>	<b>4,107</b>	<b>4,552</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	62,270	59,193	56
Office Supplies and Expenses (921)	21,509	20,422	57
Administrative Expenses Transferred--Credit (922)		0	58
Outside Services Employed (923)	50,323	24,106	59
Property Insurance (924)	11,364	11,842	60
Injuries and Damages (925)	13,924	6,804	61
Employee Pensions and Benefits (926)	95,647	81,428	62
Regulatory Commission Expenses (928)	8,332	296	63
Duplicate Charges--Credit (929)		0	64
Miscellaneous General Expenses (930)	9,773	8,930	65
Rents (931)		0	66
Maintenance of General Plant (932)	1,981	2,251	67
<b>Total Administrative and General Expenses</b>	<b>275,123</b>	<b>215,272</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>560,476</b>	<b>477,081</b>	

### 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		151,230	139,596	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		5,283	5,259	2
<b>Net property tax equivalent</b>		<b>145,947</b>	<b>134,337</b>	
Social Security		16,807	15,347	3
PSC Remainder Assessment		810	799	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>163,564</b>	<b>150,483</b>	

### 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			Columbia				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.213500				3
County tax rate	mills		5.183710				4
Local tax rate	mills		11.001400				5
School tax rate	mills		10.968630				6
Voc. school tax rate	mills		1.473780				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>28.841020</b>				<b>10</b>
Less: state credit	mills		1.652770				11
<b>Net tax rate</b>	mills		<b>27.188250</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>11.001400</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>12.442410</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>23.443810</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>28.841020</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.812863</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>27.188250</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>22.100334</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>8,307,792</b>	8,307,792				22
Materials & Supplies	\$	<b>28,314</b>	28,314				23
<b>Subtotal</b>	\$	<b>8,336,106</b>	<b>8,336,106</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>16,947</b>	16,947				25
<b>Taxable Assets</b>	\$	<b>8,319,159</b>	<b>8,319,159</b>				<b>26</b>
Assessment Ratio	dec.		0.822545				27
<b>Assessed Value</b>	\$	<b>6,842,883</b>	<b>6,842,883</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>22.100334</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>151,230</b>	<b>151,230</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	111,027					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>151,230</b>					<b>34</b>

## 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 \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
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)	122,133		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>122,133</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	1,890		12
Structures and Improvements (321)	8,713		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	16,418		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	151,977		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	68,000		20
<b>Total Pumping Plant</b>	<b>246,998</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	2,217		21
Structures and Improvements (331)	478,573		22
Water Treatment Equipment (332)	683,087	1,419	23
<b>Total Water Treatment Plant</b>	<b>1,163,877</b>	<b>1,419</b>	

**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)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SOURCE OF SUPPLY PLANT</b>			
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)			122,133 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>122,133</b>
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			1,890 12
Structures and Improvements (321)			8,713 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			16,418 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			151,977 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			68,000 20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>246,998</b>
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			2,217 21
Structures and Improvements (331)			478,573 22
Water Treatment Equipment (332)			684,506 23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>1,165,296</b>

## 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 \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	8,400		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	464,072		26
Transmission and Distribution Mains (343)	2,656,896	172,555	27
Fire Mains (344)	0		28
Services (345)	444,567	30,888	29
Meters (346)	254,828	18,755	30
Hydrants (348)	269,269	19,798	31
Other Transmission and Distribution Plant (349)	67		32
<b>Total Transmission and Distribution Plant</b>	<b>4,098,099</b>	<b>241,996</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	2,911		33
Structures and Improvements (390)	594,601		34
Office Furniture and Equipment (391)	32,922	267	35
Computer Equipment (391.1)	794	2,204	36
Transportation Equipment (392)	51,969		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	16,694	582	39
Laboratory Equipment (395)	13,313	955	40
Power Operated Equipment (396)	54,135		41
Communication Equipment (397)	141,514	30,040	42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	2,222		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>911,075</b>	<b>34,048</b>	
<b>Total utility plant in service directly assignable</b>	<b>6,542,182</b>	<b>277,463</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>6,542,182</b>	<b>277,463</b>	

**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)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			8,400 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			464,072 26
Transmission and Distribution Mains (343)	4,268		2,825,183 27
Fire Mains (344)			0 28
Services (345)	120		475,335 29
Meters (346)	3,075		270,508 30
Hydrants (348)	4,606		284,461 31
Other Transmission and Distribution Plant (349)			67 32
<b>Total Transmission and Distribution Plant</b>	<b>12,069</b>	<b>0</b>	<b>4,328,026</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			2,911 33
Structures and Improvements (390)			594,601 34
Office Furniture and Equipment (391)	800		32,389 35
Computer Equipment (391.1)	794		2,204 36
Transportation Equipment (392)			51,969 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			17,276 39
Laboratory Equipment (395)			14,268 40
Power Operated Equipment (396)			54,135 41
Communication Equipment (397)	32,293		139,261 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			2,222 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>33,887</b>	<b>0</b>	<b>911,236</b>
<b>Total utility plant in service directly assignable</b>	<b>45,956</b>	<b>0</b>	<b>6,773,689</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>45,956</b>	<b>0</b>	<b>6,773,689</b>

## 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 \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
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
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	

**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)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SOURCE OF SUPPLY PLANT</b>			
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
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>

## 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 \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	1,322,092	345,265	27
Fire Mains (344)	0		28
Services (345)	272,193	111,055	29
Meters (346)	0		30
Hydrants (348)	161,325	38,936	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>1,755,610</b>	<b>495,256</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	10,000		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>10,000</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,765,610</b>	<b>495,256</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>1,765,610</b>	<b>495,256</b>	

**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)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			1,667,357 27
Fire Mains (344)			0 28
Services (345)			383,248 29
Meters (346)			0 30
Hydrants (348)			200,261 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>2,250,866</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			10,000 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>10,000</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>2,260,866</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>2,260,866</b>

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER --Plant Financed by Utility or Municipality--

1. 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 in a schedule footnote.  
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	53,327	2.94%	3,591	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
<b>Total Source of Supply Plant</b>	<b>53,327</b>		<b>3,591</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	8,713	4.42%		8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	16,418	4.42%		10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	107,155	4.42%	6,717	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	31,251	4.29%	2,917	15
<b>Total Pumping Plant</b>	<b>163,537</b>		<b>9,634</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	204,004	2.50%	11,964	16
Water Treatment Equipment (332)	358,890	3.25%	22,223	17
<b>Total Water Treatment Plant</b>	<b>562,894</b>		<b>34,187</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	152,547	1.87%	8,678	19
Transmission and Distribution Mains (343)	140,849	0.93%	25,492	20
Fire Mains (344)	0			21
Services (345)	103,111	2.09%	9,613	22
Meters (346)	139,443	5.29%	13,895	23
Hydrants (348)	29,731	1.59%	4,402	24

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Utility or Municipality--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					56,918 4
315					0 5
316					0 6
317					0 7
	0	0	0	0	56,918
321					8,713 8
322					0 9
323					16,418 10
324					0 11
325					113,872 12
326					0 13
327					0 14
328					34,168 15
	0	0	0	0	173,171
331					215,968 16
332					381,113 17
	0	0	0	0	597,081
341					0 18
342					161,225 19
343	4,268	47	283		162,309 20
344					0 21
345	120	490			112,114 22
346	3,075				150,263 23
348	4,606	157			29,370 24

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER**  
**--Plant Financed by Utility or Municipality--**

1. 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 in a schedule footnote.  
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Other Transmission and Distribution Plant (349)	67	100.00%		<b>25</b>
<b>Total Transmission and Distribution Plant</b>	<b>565,748</b>		<b>62,080</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	176,251	2.25%	13,379	<b>26</b>
Office Furniture and Equipment (391)	26,034	3.62%	1,188	<b>27</b>
Computer Equipment (391.1)	6,524	26.70%	400	<b>28</b>
Transportation Equipment (392)	28,920	10.50%	5,457	<b>29</b>
Stores Equipment (393)	0			<b>30</b>
Tools, Shop and Garage Equipment (394)	17,473	5.83%		<b>31</b>
Laboratory Equipment (395)	9,921	5.83%	804	<b>32</b>
Power Operated Equipment (396)	48,252	6.00%	3,248	<b>33</b>
Communication Equipment (397)	130,963	9.17%	12,874	<b>34</b>
SCADA Equipment (397.1)	0			<b>35</b>
Miscellaneous Equipment (398)	670	6.70%	149	<b>36</b>
Other Tangible Property (399)	0			<b>37</b>
<b>Total General Plant</b>	<b>445,008</b>		<b>37,499</b>	
<b>Total accum. prov. directly assignable</b>	<b>1,790,514</b>		<b>146,991</b>	
Common Utility Plant Allocated to Water Department	0			<b>38</b>
<b>Total accum. prov. for depreciation</b>	<b>1,790,514</b>		<b>146,991</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Utility or Municipality--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					67 25
	<b>12,069</b>	<b>694</b>	<b>283</b>	<b>0</b>	<b>615,348</b>
390					189,630 26
391	800		12		26,434 27
391.1	794	42			6,088 28
392					34,377 29
393					0 30
394					17,473 31
395					10,725 32
396					51,500 33
397	32,293				111,544 34
397.1					0 35
398					819 36
399					0 37
	<b>33,887</b>	<b>42</b>	<b>12</b>	<b>0</b>	<b>448,590</b>
	<b>45,956</b>	<b>736</b>	<b>295</b>	<b>0</b>	<b>1,891,108</b>
					0 38
	<b>45,956</b>	<b>736</b>	<b>295</b>	<b>0</b>	<b>1,891,108</b>

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Contributions--

1. 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 in a schedule footnote.  
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
<b>SOURCE OF SUPPLY PLANT</b>			
Structures and Improvements (311)	0		1
Collecting and Impounding Reservoirs (312)	0		2
Lake, River and Other Intakes (313)	0		3
Wells and Springs (314)	0		4
Infiltration Galleries and Tunnels (315)	0		5
Supply Mains (316)	0		6
Other Water Source Plant (317)	0		7
<b>Total Source of Supply Plant</b>	<b>0</b>		<b>0</b>
<b>PUMPING PLANT</b>			
Structures and Improvements (321)	0		8
Boiler Plant Equipment (322)	0		9
Other Power Production Equipment (323)	0		10
Steam Pumping Equipment (324)	0		11
Electric Pumping Equipment (325)	0		12
Diesel Pumping Equipment (326)	0		13
Hydraulic Pumping Equipment (327)	0		14
Other Pumping Equipment (328)	0		15
<b>Total Pumping Plant</b>	<b>0</b>		<b>0</b>
<b>WATER TREATMENT PLANT</b>			
Structures and Improvements (331)	0		16
Water Treatment Equipment (332)	0		17
<b>Total Water Treatment Plant</b>	<b>0</b>		<b>0</b>
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Structures and Improvements (341)	0		18
Distribution Reservoirs and Standpipes (342)	0		19
Transmission and Distribution Mains (343)	58,659	0.93%	13,901
Fire Mains (344)	0		21
Services (345)	56,992	2.09%	6,849
Meters (346)	0		23
Hydrants (348)	15,923	1.59%	2,875

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Contributions--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
317					0 7
	0	0	0	0	0
321					0 8
322					0 9
323					0 10
324					0 11
325					0 12
326					0 13
327					0 14
328					0 15
	0	0	0	0	0
331					0 16
332					0 17
	0	0	0	0	0
341					0 18
342					0 19
343					72,560 20
344					0 21
345					63,841 22
346					0 23
348					18,798 24

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER**  
**--Plant Financed by Contributions--**

1. 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 in a schedule footnote.  
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Other Transmission and Distribution Plant (349)	0			25
<b>Total Transmission and Distribution Plant</b>	<b>131,574</b>		<b>23,625</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	0			26
Office Furniture and Equipment (391)	0			27
Computer Equipment (391.1)	10,240	26.70%	0	28
Transportation Equipment (392)	0			29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	0			31
Laboratory Equipment (395)	0			32
Power Operated Equipment (396)	0			33
Communication Equipment (397)	0			34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
<b>Total General Plant</b>	<b>10,240</b>		<b>0</b>	
<b>Total accum. prov. directly assignable</b>	<b>141,814</b>		<b>23,625</b>	
Common Utility Plant Allocated to Water Department	0			38
<b>Total accum. prov. for depreciation</b>	<b>141,814</b>		<b>23,625</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Contributions--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	0	0	0	0	155,199
390					0 26
391					0 27
391.1				(240)	10,000 28
392					0 29
393					0 30
394					0 31
395					0 32
396					0 33
397					0 34
397.1					0 35
398					0 36
399					0 37
	0	0	0	(240)	10,000
	0	0	0	(240)	165,199
					0 38
	0	0	0	(240)	165,199

## 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.

<b>Sources of Water Supply</b>					
<b>Month</b>	<b>Purchased Water Gallons (000's)</b>	<b>Surface Water Gallons (000's)</b>	<b>Ground Water Gallons (000's)</b>	<b>Total Gallons All Methods (000's)</b>	
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	
January			17,430	<b>17,430</b>	1
February			16,077	<b>16,077</b>	2
March			18,146	<b>18,146</b>	3
April			16,737	<b>16,737</b>	4
May			14,984	<b>14,984</b>	5
June			16,362	<b>16,362</b>	6
July			17,390	<b>17,390</b>	7
August			15,520	<b>15,520</b>	8
September			12,975	<b>12,975</b>	9
October			13,179	<b>13,179</b>	10
November			12,924	<b>12,924</b>	11
December			13,349	<b>13,349</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>185,073</b>	<b>185,073</b>	
Less: Water sold				143,638	13
Volume pumped but not sold				<b>41,435</b>	14
Volume sold as a percent of volume pumped				<b>78%</b>	15
Volume used for water production, water quality and system maintenance				6,452	16
Volume related to equipment/system malfunction				5,497	17
Non-utility volume NOT included in water sales				210	18
Total volume not sold but accounted for				<b>12,159</b>	19
Volume pumped but unaccounted for				<b>29,276</b>	20
Percent of water lost				<b>16%</b>	21
If more than 15%, indicate causes:					22
LARGE WATER LEAK IN EARLY 2006.					
If more than 15%, state what action has been taken to reduce water loss:					23
HAD WATER LEAK LOCATORS SEARCH FOR/IDENTIFY THE LEAK & REPAIRED IT IN APRIL 2006.					
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				740	24
Date of maximum: 3/16/2006					25
Cause of maximum:					26
BACKWASH IRON FILTER					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				314	27
Date of minimum: 12/23/2006					28
Total KWH used for pumping for the year				342,836	29
If water is purchased: Vendor Name: N/A					30
Point of Delivery:					31

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
361 NORTH WATER STREET	WELL #1	575	10	792,000	Yes	<b>1</b>
361 NORTH WATER STREET	WELL #2	575	12	792,000	Yes	<b>2</b>
950 MAPLE AVENUE	WELL #4	677	15	1,224,000	Yes	<b>3</b>

## 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	BOOSTER #101	BOOSTER #102	BOOSTER #103	1
Location	WATER PLANT #1	WATER PLANT #1	WATER PLANT #1	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	WORTHINGTON	WORTHINGTON	BYRON JACKSON	5
Year Installed	1971	1964	1964	6
Type	CENTRIFUGAL	CENTRIFUGAL	VERTICAL TURBINE	7
Actual Capacity (gpm)	700	700	0	8
Pump Motor or Standby Engine Mfr	LOUIS ALLIS	ALLIS CHALMERS	US MOTORS	9 10
Year Installed	1971	1964	1964	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	75	50	50	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	BOOSTER #201	BOOSTER #202	BOOSTER #203	14
Location	WATER PLANT #2	WATER PLANT #2	WATER PLANT #2	15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	FAIRBANKS MORSE	FAIRBANKS MORSE	FAIRBANKS MORSE	18
Year Installed	1994	1994	1994	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	700	740	700	21
Pump Motor or Standby Engine Mfr	US MOTORS	US MOTORS	US MOTORS	22 23
Year Installed	1994	1994	1994	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	50	50	50	26

### 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	WELL #1	WELL #2	WELL #4	1
Location	WATER PLANT #1	WATER PLANT #1	WATER PLANT #2	2
Purpose	P	P	P	3
Destination	T	T	T	4
Pump Manufacturer	SIMMONS	SIMMONS	FAIRBANKS MORSE	5
Year Installed	1991	1990	1994	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	500	500	850	8
Pump Motor or Standby Engine Mfr	US MOTORS	US MOTORS	US MOTORS	9 10
Year Installed	2003	2003	1994	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	30	30	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	WATER RESERVOIR #1	WATER RESERVOIR #2	WATER TOWER	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	ET	3
Year constructed	1941	1994	1971	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	0	0	165	6
Total capacity in gallons (actual)	240,000	300,000	250,000	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES	CENTRAL FACILITIES		10
Filters, type (gravity, pressure, other, none)	PRESSURE	PRESSURE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.5000	1.0000		12
Is a corrosion control chemical used (yes, no)?	Y	Y		13
Is water fluoridated (yes, no)?	Y	Y		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)	
L	D	1.000	760	0	0	0	760	1
M	D	2.000	893	0	0	0	893	2
M	D	4.000	29,930	0	0	0	29,930	3
M	D	6.000	53,926	356	128	0	54,154	4
M	D	8.000	21,412	2,926	0	0	24,338	5
M	D	10.000	35,052	1,740	0	0	36,792	6
M	D	12.000	21,581	936	0	0	22,517	7
M	D	16.000	1,680	0	0	0	1,680	8
<b>Total Within Municipality</b>			<b>165,234</b>	<b>5,958</b>	<b>128</b>	<b>0</b>	<b>171,064</b>	
<b>Total Utility</b>			<b>165,234</b>	<b>5,958</b>	<b>128</b>	<b>0</b>	<b>171,064</b>	

### 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)	
L	0.625	492	0	0	0	492	6	1
M	0.750	764	0	1	0	763	30	2
M	1.000	705	71	0	0	776	231	3
M	1.250	11	0	0	0	11	4	4
M	1.500	23	0	0	0	23	0	5
M	2.000	38	2	0	0	40	2	6
P	2.000	1	0	0	0	1	0	7
M	3.000	1	0	0	0	1	0	8
M	4.000	22	0	0	0	22	8	9
M	6.000	8	5	0	0	13	3	10
M	8.000	5	2	0	0	7	2	11
M	10.000	1	0	0	0	1	0	12
<b>Total Utility</b>		<b>2,071</b>	<b>80</b>	<b>1</b>	<b>0</b>	<b>2,150</b>	<b>286</b>	

### 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	2,021	96	35	0	<b>2,082</b>	192	1
1.000	48	4	2	0	<b>50</b>	6	2
1.250	2	0	0	0	<b>2</b>	0	3
1.500	23	4	0	0	<b>27</b>	4	4
2.000	28	1	2	0	<b>27</b>	2	5
3.000	8	0	0	0	<b>8</b>	1	6
4.000	4	0	0	0	<b>4</b>	0	7
<b>Total:</b>	<b>2,134</b>	<b>105</b>	<b>39</b>	<b>0</b>	<b>2,200</b>	<b>205</b>	

#### 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	1,800	165	5	8	0	104	<b>2,082</b>	1
1.000	6	32	4	1	0	7	<b>50</b>	2
1.250	0	1	0	1	0	0	<b>2</b>	3
1.500	0	19	5	0	1	2	<b>27</b>	4
2.000	0	10	1	7	0	9	<b>27</b>	5
3.000	0	2	1	2	0	3	<b>8</b>	6
4.000	0	2	0	1	0	1	<b>4</b>	7
<b>Total:</b>	<b>1,806</b>	<b>231</b>	<b>16</b>	<b>20</b>	<b>1</b>	<b>126</b>	<b>2,200</b>	

### 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)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	273	17	1		289	2
<b>Total Fire Hydrants</b>	<b>273</b>	<b>17</b>	<b>1</b>	<b>0</b>	<b>289</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**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:	167
Number of distribution system valves end of year:	477
Number of distribution valves operated during year:	42

## 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 15%, but not less \$10,000, please explain.

(652) Maintenance of air compressor @ water plant #2, maintenance of controls @ water plant #1, chemical scales, & cleaning salt tanks @ water plant #1.

If Employee Pensions and Benefits (926) is zero, yet salary expense accounts exceed \$15,000, please explain.

Employee insurance & retirement contributions increased during 2006.

### Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality-- (Page W-12)

If Accumulated Depreciation End of Year Balance is greater than the equivalent Plant in Service (Financed by Utility or Municipality) EOY Balance, please explain.

Account 394 - Overdepreciation of \$197 is immaterial.

Account 391.1 - Amount represents equipment in office furniture account. Will reclass in the future.

### Accumulated Provision for Depreciation - Water --Plant Financed by Contributions-- (Page W-14)

If Adjustments for any account are nonzero, please explain.

Computer Equipment - Account 391.1 - Adjustment is for overdepreciation during the prior year.

### Water Mains (Page W-21)

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

Additions in the amounts of \$172,555 and 345,265 wee financed by the utility and contributions, respectively.

### Water Services (Page W-22)

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

Additions in the amount of 30,888 and 111,055 were financed by the utility and contributions, respectively.

### Meters (Page W-23)

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

The utility attempts to test meters 1" and smaller every 10 years.

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

YES

### Hydrants and Distribution System Valves (Page W-24)

#### General footnotes

We were unable to exercise 50% of water main valves because of lack of man power.

**ELECTRIC OPERATING REVENUES & EXPENSES**

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Electricity</b>			
Sales of Electricity (440-448)	5,030,718	4,653,167	1
<b>Total Sales of Electricity</b>	<b>5,030,718</b>	<b>4,653,167</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (450)	10,976	8,966	2
Miscellaneous Service Revenues (451)	0	0	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	26,375	26,142	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	1,636	1,694	7
<b>Total Other Operating Revenues</b>	<b>38,987</b>	<b>36,802</b>	
<b>Total Operating Revenues</b>	<b>5,069,705</b>	<b>4,689,969</b>	
<b>Operation and Maintenance Expenses</b>			
Power Production Expenses (500-557)	3,554,939	3,534,872	8
Transmission Expenses (560-573)	0	0	9
Distribution Expenses (580-598)	190,511	195,819	10
Customer Accounts Expenses (901-905)	68,866	70,356	11
Sales Expenses (911-916)	9,156	6,507	12
Administrative and General Expenses (920-932)	327,740	329,389	13
<b>Total Operation and Maintenance Expenses</b>	<b>4,151,212</b>	<b>4,136,943</b>	
<b>Other Expenses</b>			
Depreciation Expense (403)	212,291	187,344	14
Amortization Expense (404-407)		0	15
Taxes (408)	183,849	187,467	16
<b>Total Other Expenses</b>	<b>396,140</b>	<b>374,811</b>	
<b>Total Operating Expenses</b>	<b>4,547,352</b>	<b>4,511,754</b>	
<b>NET OPERATING INCOME</b>	<b>522,353</b>	<b>178,215</b>	

**OTHER OPERATING REVENUES (ELECTRIC)**

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

Particulars (a)	Amount (b)	
<b>Forfeited Discounts (450):</b>		
Customer late payment charges	10,976	1
<b>Other (specify):</b>		
NONE		2
<b>Total Forfeited Discounts (450)</b>	<u>10,976</u>	
<b>Miscellaneous Service Revenues (451):</b>		
NONE		3
<b>Total Miscellaneous Service Revenues (451)</b>	<u>0</u>	
<b>Sales of Water and Water Power (453):</b>		
NONE		4
<b>Total Sales of Water and Water Power (453)</b>	<u>0</u>	
<b>Rent from Electric Property (454):</b>		
POLE CONTRACT RENTAL	26,375	5
<b>Total Rent from Electric Property (454)</b>	<u>26,375</u>	
<b>Interdepartmental Rents (455):</b>		
NONE		6
<b>Total Interdepartmental Rents (455)</b>	<u>0</u>	
<b>Other Electric Revenues (456):</b>		
MISCELLANEOUS AND OTHER ELECTRIC REVENUE	1,636	7
<b>Total Other Electric Revenues (456)</b>	<u>1,636</u>	

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)
<b>POWER PRODUCTION EXPENSES</b>		
<b>STEAM POWER GENERATION EXPENSES</b>		
Operation Supervision and Engineering (500)	0	1
Fuel (501)	0	2
Steam Expenses (502)	0	3
Steam from Other Sources (503)	0	4
Steam Transferred -- Credit (504)	0	5
Electric Expenses (505)	0	6
Miscellaneous Steam Power Expenses (506)	0	7
Rents (507)	0	8
Maintenance Supervision and Engineering (510)	0	9
Maintenance of Structures (511)	0	10
Maintenance of Boiler Plant (512)	0	11
Maintenance of Electric Plant (513)	0	12
Maintenance of Miscellaneous Steam Plant (514)	0	13
<b>Total Steam Power Generation Expenses</b>	<b>0</b>	<b>0</b>
<b>HYDRAULIC POWER GENERATION EXPENSES</b>		
Operation Supervision and Engineering (535)	0	14
Water for Power (536)	0	15
Hydraulic Expenses (537)	0	16
Electric Expenses (538)	0	17
Miscellaneous Hydraulic Power Generation Expenses (539)	0	18
Rents (540)	0	19
Maintenance Supervision and Engineering (541)	0	20
Maintenance of Structures (542)	0	21
Maintenance of Reservoirs, Dams and Waterways (543)	0	22
Maintenance of Electric Plant (544)	0	23
Maintenance of Miscellaneous Hydraulic Plant (545)	0	24
<b>Total Hydraulic Power Generation Expenses</b>	<b>0</b>	<b>0</b>
<b>OTHER POWER GENERATION EXPENSES</b>		
Operation Supervision and Engineering (546)	0	25
Fuel (547)	0	26
Generation Expenses (548)	0	27

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
<b>POWER PRODUCTION EXPENSES</b>			
<b>OTHER POWER GENERATION EXPENSES</b>			
Miscellaneous Other Power Generation Expenses (549)	0		28
Rents (550)	0		29
Maintenance Supervision and Engineering (551)	0		30
Maintenance of Structures (552)	0		31
Maintenance of Generating and Electric Plant (553)	0		32
Maintenance of Miscellaneous Other Power Generating Plant (554)	0		33
<b>Total Other Power Generation Expenses</b>	<b>0</b>	<b>0</b>	
<b>OTHER POWER SUPPLY EXPENSES</b>			
Purchased Power (555)	3,554,939	3,534,872	34
System Control and Load Dispatching (556)	0		35
Other Expenses (557)	0		36
<b>Total Other Power Supply Expenses</b>	<b>3,554,939</b>	<b>3,534,872</b>	
<b>Total Power Production Expenses</b>	<b>3,554,939</b>	<b>3,534,872</b>	
<b>TRANSMISSION EXPENSES</b>			
Operation Supervision and Engineering (560)	0		37
Load Dispatching (561)	0		38
Station Expenses (562)	0		39
Overhead Line Expenses (563)	0		40
Underground Line Expenses (564)	0		41
Miscellaneous Transmission Expenses (566)	0		42
Rents (567)	0		43
Maintenance Supervision and Engineering (568)	0		44
Maintenance of Structures (569)	0		45
Maintenance of Station Equipment (570)	0		46
Maintenance of Overhead Lines (571)	0		47
Maintenance of Underground Lines (572)	0		48
Maintenance of Miscellaneous Transmission Plant (573)	0		49
<b>Total Transmission Expenses</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION EXPENSES</b>			
Operation Supervision and Engineering (580)	7,279	11,451	50

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
<b>DISTRIBUTION EXPENSES</b>			
Load Dispatching (581)		0	51
Station Expenses (582)	(1,452)	2,712	52
Overhead Line Expenses (583)	2,201	3,664	53
Underground Line Expenses (584)	10,065	12,702	54
Street Lighting and Signal System Expenses (585)		0	55
Meter Expenses (586)	5,864	5,002	56
Customer Installations Expenses (587)	1,159	2,040	57
Miscellaneous Distribution Expenses (588)	97,162	88,927	58
Rents (589)	628	170	59
Maintenance Supervision and Engineering (590)		0	60
Maintenance of Structures (591)	44	0	61
Maintenance of Station Equipment (592)	20,806	223	62
Maintenance of Overhead Lines (593)	12,524	39,382	63
Maintenance of Underground Lines (594)	20,477	16,863	64
Maintenance of Line Transformers (595)	336	1,155	65
Maintenance of Street Lighting and Signal Systems (596)	7,193	6,774	66
Maintenance of Meters (597)	6,225	4,754	67
Maintenance of Miscellaneous Distribution Plant (598)		0	68
<b>Total Distribution Expenses</b>	<b>190,511</b>	<b>195,819</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)		0	69
Meter Reading Expenses (902)	11,295	13,968	70
Customer Records and Collection Expenses (903)	57,262	54,228	71
Uncollectible Accounts (904)	309	2,160	72
Miscellaneous Customer Accounts Expenses (905)		0	73
<b>Total Customer Accounts Expenses</b>	<b>68,866</b>	<b>70,356</b>	
<b>SALES EXPENSES</b>			
Supervision (911)		0	74
Demonstrating and Selling Expenses (912)	9,156	6,507	75
Advertising Expenses (913)		0	76

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
<b>SALES EXPENSES</b>			
Miscellaneous Sales Expenses (916)		0	77
<b>Total Sales Expenses</b>	<b>9,156</b>	<b>6,507</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	68,585	66,362	78
Office Supplies and Expenses (921)	22,868	21,969	79
Administrative Expenses Transferred -- Credit (922)		0	80
Outside Services Employed (923)	32,452	32,227	81
Property Insurance (924)	17,052	17,764	82
Injuries and Damages (925)	19,646	9,844	83
Employee Pensions and Benefits (926)	135,801	133,094	84
Regulatory Commission Expenses (928)	1,123	6,009	85
Duplicate Charges -- Credit (929)		0	86
Miscellaneous General Expenses (930)	26,223	30,635	87
Rents (931)		0	88
Maintenance of General Plant (932)	3,990	11,485	89
<b>Total Administrative and General Expenses</b>	<b>327,740</b>	<b>329,389</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>4,151,212</b>	<b>4,136,943</b>	

**TAXES (ACCT. 408 - ELECTRIC)**

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		149,446	152,231	1
Social Security		26,436	28,189	2
Wisconsin Gross Receipts Tax		3,747	3,340	3
PSC Remainder Assessment		4,220	3,707	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>183,849</b>	<b>187,467</b>	

### PROPERTY TAX EQUIVALENT (ELECTRIC)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Columbia				1
<b>SUMMARY OF TAX RATES</b>							
State tax rate	mills		0.213500				2
County tax rate	mills		5.183710				3
Local tax rate	mills		11.001400				4
School tax rate	mills		10.968630				5
Voc. school tax rate	mills		1.473780				6
Other tax rate - Local	mills		0.000000				7
Other tax rate - Non-Local	mills		0.000000				8
<b>Total tax rate</b>	mills		<b>28.841020</b>				9
Less: state credit	mills		1.652770				10
<b>Net tax rate</b>	mills		<b>27.188250</b>				11
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							
Local Tax Rate	mills		11.001400				12
Combined School Tax Rate	mills		12.442410				13
Other Tax Rate - Local	mills		0.000000				14
<b>Total Local &amp; School Tax</b>	mills		<b>23.443810</b>				15
<b>Total Tax Rate</b>	mills		<b>28.841020</b>				16
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.812863</b>				17
<b>Total tax net of state credit</b>	mills		<b>27.188250</b>				18
<b>Net Local and School Tax Rate</b>	mills		<b>22.100334</b>				19
Utility Plant, Jan. 1	\$	8,095,190	8,095,190				20
Materials & Supplies	\$	272,063	272,063				21
<b>Subtotal</b>	\$	<b>8,367,253</b>	<b>8,367,253</b>				22
Less: Plant Outside Limits	\$	146,258	146,258				23
<b>Taxable Assets</b>	\$	<b>8,220,995</b>	<b>8,220,995</b>				24
Assessment Ratio	dec.		0.822545				25
<b>Assessed Value</b>	\$	<b>6,762,138</b>	<b>6,762,138</b>				26
<b>Net Local &amp; School Rate</b>	mills		<b>22.100334</b>				27
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>149,446</b>	<b>149,446</b>				28
Tax Equivalent per 1994 PSC Report	\$	143,630					29
Any lower tax equivalent as authorized by municipality (see note 5)	\$						30
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>149,446</b>					31

## ELECTRIC UTILITY PLANT IN SERVICE

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

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

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

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

## ELECTRIC UTILITY PLANT IN SERVICE

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

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 \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)	0		25
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)	142,036	19,370	34
Structures and Improvements (361)	3,829		35
Station Equipment (362)	1,095,851	1,811	36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	842,943	4,276	38
Overhead Conductors and Devices (365)	682,636	1,436	39
Underground Conduit (366)	250,298	144,844	40
Underground Conductors and Devices (367)	1,017,543	332,456	41
Line Transformers (368)	806,528	75,394	42
Services (369)	388,505	21,883	43
Meters (370)	402,727	12,071	44
Installations on Customers' Premises (371)	127,295		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	265,627	7,105	47
<b>Total Distribution Plant</b>	<b>6,025,818</b>	<b>620,646</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	12,114		48
Structures and Improvements (390)	993,131		49
Office Furniture and Equipment (391)	47,263	334	50
Computer Equipment (391.1)	7,701	2,203	51
Transportation Equipment (392)	183,306	151,182	52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	46,690		54

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)	23,923		137,483 34
Structures and Improvements (361)			3,829 35
Station Equipment (362)			1,097,662 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	228,943		618,276 38
Overhead Conductors and Devices (365)	80,922		603,150 39
Underground Conduit (366)	725		394,417 40
Underground Conductors and Devices (367)			1,349,999 41
Line Transformers (368)	9,558		872,364 42
Services (369)	785		409,603 43
Meters (370)	216		414,582 44
Installations on Customers' Premises (371)			127,295 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			272,732 47
<b>Total Distribution Plant</b>	<b>345,072</b>	<b>0</b>	<b>6,301,392</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			12,114 48
Structures and Improvements (390)			993,131 49
Office Furniture and Equipment (391)			47,597 50
Computer Equipment (391.1)	1,594		8,310 51
Transportation Equipment (392)			334,488 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			46,690 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.
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4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>GENERAL PLANT</b>			
Laboratory Equipment (395)	31,118		55
Power Operated Equipment (396)	174,275		56
Communication Equipment (397)	154,675	30,716	57
Miscellaneous Equipment (398)	2,222		58
Other Tangible Property (399)	0		59
<b>Total General Plant</b>	<b>1,652,495</b>	<b>184,435</b>	
<b>Total utility plant in service directly assignable</b>	<b>7,678,313</b>	<b>805,081</b>	
Common Utility Plant Allocated to Electric Department	0		60
<b>Total utility plant in service</b>	<b>7,678,313</b>	<b>805,081</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>GENERAL PLANT</b>			
Laboratory Equipment (395)			31,118 55
Power Operated Equipment (396)			174,275 56
Communication Equipment (397)	32,294		153,097 57
Miscellaneous Equipment (398)			2,222 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>33,888</b>	<b>0</b>	<b>1,803,042</b>
<b>Total utility plant in service directly assignable</b>	<b>378,960</b>	<b>0</b>	<b>8,104,434</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>378,960</b>	<b>0</b>	<b>8,104,434</b>

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

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

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

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

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)	0		25
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)	0		34
Structures and Improvements (361)	0		35
Station Equipment (362)	0		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	61,475		38
Overhead Conductors and Devices (365)	51,869		39
Underground Conduit (366)	27,092	17,102	40
Underground Conductors and Devices (367)	171,437	36,113	41
Line Transformers (368)	6,414	2,962	42
Services (369)	38,171	9,306	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)	50,419	9,448	47
<b>Total Distribution Plant</b>	<b>406,877</b>	<b>74,931</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	0		49
Office Furniture and Equipment (391)	0		50
Computer Equipment (391.1)	10,000		51
Transportation Equipment (392)	0		52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	0		54

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			0 34
Structures and Improvements (361)			0 35
Station Equipment (362)			0 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			61,475 38
Overhead Conductors and Devices (365)			51,869 39
Underground Conduit (366)			44,194 40
Underground Conductors and Devices (367)			207,550 41
Line Transformers (368)			9,376 42
Services (369)			47,477 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)			59,867 47
<b>Total Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>481,808</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			0 49
Office Furniture and Equipment (391)			0 50
Computer Equipment (391.1)			10,000 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 \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>GENERAL PLANT</b>			
Laboratory Equipment (395)	0		55
Power Operated Equipment (396)	0		56
Communication Equipment (397)	0		57
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
<b>Total General Plant</b>	<b>10,000</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>416,877</b>	<b>74,931</b>	
Common Utility Plant Allocated to Electric Department	0		60
<b>Total utility plant in service</b>	<b>416,877</b>	<b>74,931</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>GENERAL PLANT</b>			
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)			0 56
Communication Equipment (397)			0 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>10,000</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>491,808</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>491,808</b>

## ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC --Plant Financed by Utility or Municipality--

1. 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 in a schedule footnote.  
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
<b>STEAM PRODUCTION PLANT</b>			
Structures and Improvements (311)	0		1
Boiler Plant Equipment (312)	0		2
Engines and Engine Driven Generators (313)	0		3
Turbogenerator Units (314)	0		4
Accessory Electric Equipment (315)	0		5
Miscellaneous Power Plant Equipment (316)	0		6
<b>Total Steam Production Plant</b>	<b>0</b>		<b>0</b>
<b>HYDRAULIC PRODUCTION PLANT</b>			
Structures and Improvements (331)	0		7
Reservoirs, Dams and Waterways (332)	0		8
Water Wheels, Turbines and Generators (333)	0		9
Accessory Electric Equipment (334)	0		10
Miscellaneous Power Plant Equipment (335)	0		11
Roads, Railroads and Bridges (336)	0		12
<b>Total Hydraulic Production Plant</b>	<b>0</b>		<b>0</b>
<b>OTHER PRODUCTION PLANT</b>			
Structures and Improvements (341)	0		13
Fuel Holders, Producers and Accessories (342)	0		14
Prime Movers (343)	0		15
Generators (344)	0		16
Accessory Electric Equipment (345)	0		17
Miscellaneous Power Plant Equipment (346)	0		18
<b>Total Other Production Plant</b>	<b>0</b>		<b>0</b>
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)	0		19
Station Equipment (353)	0		20
Towers and Fixtures (354)	0		21
Poles and Fixtures (355)	0		22
Overhead Conductors and Devices (356)	0		23
Underground Conduit (357)	0		24
Underground Conductors and Devices (358)	0		25

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)**  
**--Plant Financed by Utility or Municipality--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
331					0 7
332					0 8
333					0 9
334					0 10
335					0 11
336					0 12
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
341					0 13
342					0 14
343					0 15
344					0 16
345					0 17
346					0 18
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
352					0 19
353					0 20
354					0 21
355					0 22
356					0 23
357					0 24
358					0 25

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC**  
**--Plant Financed by Utility or Municipality--**

- |   |
|---|
| 1. 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 in a schedule footnote. |
| 2. If more than one depreciation rate is used, report the average rate in column (c).   |

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>TRANSMISSION PLANT</b>				
Roads and Trails (359)	0			26
<b>Total Transmission Plant</b>	<b>0</b>		<b>0</b>	
<b>DISTRIBUTION PLANT</b>				
Structures and Improvements (361)	3,549	2.90%	111	27
Station Equipment (362)	515,802	2.50%	27,430	28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	512,001	3.33%	23,819	30
Overhead Conductors and Devices (365)	387,196	3.20%	20,573	31
Underground Conduit (366)	987	2.50%	8,059	32
Underground Conductors and Devices (367)	287,062	2.86%	33,856	33
Line Transformers (368)	308,155	2.86%	24,008	34
Services (369)	249,598	3.33%	13,288	35
Meters (370)	252,058	3.60%	14,712	36
Installations on Customers' Premises (371)	111,576	5.50%	7,001	37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	208,691	4.10%	11,036	39
<b>Total Distribution Plant</b>	<b>2,836,675</b>		<b>183,893</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	284,924	2.00%	19,863	40
Office Furniture and Equipment (391)	15,034	5.40%	2,568	41
Computer Equipment (391.1)	7,701	26.70%		42
Transportation Equipment (392)	183,305	10.50%	15,479	43
Stores Equipment (393)	0			44
Tools, Shop and Garage Equipment (394)	46,174	4.96%		45
Laboratory Equipment (395)	28,194	5.00%	1,556	46
Power Operated Equipment (396)	169,693	6.67%	4,582	47
Communication Equipment (397)	121,396	6.70%	10,310	48
Miscellaneous Equipment (398)	670	6.70%	149	49
Other Tangible Property (399)	0			50
<b>Total General Plant</b>	<b>857,091</b>		<b>54,507</b>	
<b>Total accum. prov. directly assignable</b>	<b>3,693,766</b>		<b>238,400</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)**  
**--Plant Financed by Utility or Municipality--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
359					0	26
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
361					3,660	27
362					543,232	28
363					0	29
364	228,943	698	165,030		471,209	30
365	80,922	915	71		326,003	31
366	725				8,321	32
367			851		321,769	33
368	9,558	917	9,094		330,782	34
369	785	1,247			260,854	35
370	216				266,554	36
371					118,577	37
372					0	38
373					219,727	39
	<b>321,149</b>	<b>3,777</b>	<b>175,046</b>	<b>0</b>	<b>2,870,688</b>	
390					304,787	40
391					17,602	41
391.1	1,594	30	317		6,394	42
392					198,784	43
393					0	44
394					46,174	45
395					29,750	46
396					174,275	47
397	32,294				99,412	48
398					819	49
399					0	50
	<b>33,888</b>	<b>30</b>	<b>317</b>	<b>0</b>	<b>877,997</b>	
	<b>355,037</b>	<b>3,807</b>	<b>175,363</b>	<b>0</b>	<b>3,748,685</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC**  
**--Plant Financed by Utility or Municipality--**

1. 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 in a schedule footnote.  
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department	0		51
<b>Total accum. prov. for depreciation</b>	<u><u>3,693,766</u></u>		<u><u>238,400</u></u>

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)**  
**--Plant Financed by Utility or Municipality--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0 51
	355,037	3,807	175,363	0	3,748,685

## ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC --Plant Financed by Contributions--

1. 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 in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
<b>STEAM PRODUCTION PLANT</b>			
Structures and Improvements (311)	0		1
Boiler Plant Equipment (312)	0		2
Engines and Engine Driven Generators (313)	0		3
Turbogenerator Units (314)	0		4
Accessory Electric Equipment (315)	0		5
Miscellaneous Power Plant Equipment (316)	0		6
<b>Total Steam Production Plant</b>	<b>0</b>		<b>0</b>
<b>HYDRAULIC PRODUCTION PLANT</b>			
Structures and Improvements (331)	0		7
Reservoirs, Dams and Waterways (332)	0		8
Water Wheels, Turbines and Generators (333)	0		9
Accessory Electric Equipment (334)	0		10
Miscellaneous Power Plant Equipment (335)	0		11
Roads, Railroads and Bridges (336)	0		12
<b>Total Hydraulic Production Plant</b>	<b>0</b>		<b>0</b>
<b>OTHER PRODUCTION PLANT</b>			
Structures and Improvements (341)	0		13
Fuel Holders, Producers and Accessories (342)	0		14
Prime Movers (343)	0		15
Generators (344)	0		16
Accessory Electric Equipment (345)	0		17
Miscellaneous Power Plant Equipment (346)	0		18
<b>Total Other Production Plant</b>	<b>0</b>		<b>0</b>
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)	0		19
Station Equipment (353)	0		20
Towers and Fixtures (354)	0		21
Poles and Fixtures (355)	0		22
Overhead Conductors and Devices (356)	0		23
Underground Conduit (357)	0		24
Underground Conductors and Devices (358)	0		25

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)**  
**--Plant Financed by Contributions--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
331					0 7
332					0 8
333					0 9
334					0 10
335					0 11
336					0 12
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
341					0 13
342					0 14
343					0 15
344					0 16
345					0 17
346					0 18
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
352					0 19
353					0 20
354					0 21
355					0 22
356					0 23
357					0 24
358					0 25

## ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC --Plant Financed by Contributions--

1. 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 in a schedule footnote.  
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>TRANSMISSION PLANT</b>				
Roads and Trails (359)	0			26
<b>Total Transmission Plant</b>	<b>0</b>		<b>0</b>	
<b>DISTRIBUTION PLANT</b>				
Structures and Improvements (361)	0			27
Station Equipment (362)	0			28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	41,146	3.33%	2,029	30
Overhead Conductors and Devices (365)	32,471	3.20%	1,660	31
Underground Conduit (366)	339	2.50%	891	32
Underground Conductors and Devices (367)	23,130	2.86%	5,420	33
Line Transformers (368)	3,830	2.86%	226	34
Services (369)	20,485	3.33%	1,426	35
Meters (370)	0			36
Installations on Customers' Premises (371)	0			37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	33,953	4.10%	2,261	39
<b>Total Distribution Plant</b>	<b>155,354</b>		<b>13,913</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	0			40
Office Furniture and Equipment (391)	0			41
Computer Equipment (391.1)	10,000	26.70%		42
Transportation Equipment (392)	0			43
Stores Equipment (393)	0			44
Tools, Shop and Garage Equipment (394)	0			45
Laboratory Equipment (395)	0			46
Power Operated Equipment (396)	0			47
Communication Equipment (397)	0			48
Miscellaneous Equipment (398)	0			49
Other Tangible Property (399)	0			50
<b>Total General Plant</b>	<b>10,000</b>		<b>0</b>	
<b>Total accum. prov. directly assignable</b>	<b>165,354</b>		<b>13,913</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)**  
**--Plant Financed by Contributions--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
359					0 26
	0	0	0	0	0
361					0 27
362					0 28
363					0 29
364					43,175 30
365					34,131 31
366					1,230 32
367					28,550 33
368					4,056 34
369					21,911 35
370					0 36
371					0 37
372					0 38
373					36,214 39
	0	0	0	0	169,267
390					0 40
391					0 41
391.1					10,000 42
392					0 43
393					0 44
394					0 45
395					0 46
396					0 47
397					0 48
398					0 49
399					0 50
	0	0	0	0	10,000
	0	0	0	0	179,267

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC  
--Plant Financed by Contributions--**

1. 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 in a schedule footnote.  
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department	0		51
<b>Total accum. prov. for depreciation</b>	<u><u>165,354</u></u>		<u><u>13,913</u></u>

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)**  
**--Plant Financed by Contributions--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0 51
	0	0	0	0	<u>179,267</u>

## TRANSMISSION AND DISTRIBUTION LINES

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

### RURAL LINE CUSTOMERS

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

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

### MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	10,311	Wednesday	01/11/2006	10:00	5,773	1
February	02	10,330	Monday	02/13/2006	11:00	5,383	2
March	03	9,975	Tuesday	03/21/2006	11:00	5,677	3
April	04	9,443	Friday	04/07/2006	11:00	4,993	4
May	05	11,092	Tuesday	05/30/2006	09:00	5,352	5
June	06	12,245	Friday	06/16/2006	14:00	5,727	6
July	07	14,136	Monday	07/31/2006	13:00	6,550	7
August	08	14,380	Tuesday	08/01/2006	13:00	6,227	8
September	09	10,911	Thursday	09/07/2006	13:00	5,216	9
October	10	10,358	Monday	10/16/2006	11:00	5,550	10
November	11	10,450	Wednesday	11/15/2006	10:00	5,363	11
December	12	10,721	Thursday	12/07/2006	08:00	5,815	12
<b>Total</b>		<b>134,352</b>				<b>67,626</b>	

**System Name** COLUMBUS WATER & LIGHT

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

Type of Reading	Supplier
60 minutes integrated	WISCONSIN PUBLIC POWER, INC.

**ELECTRIC ENERGY ACCOUNT**

Particulars (a)	kWh (000's) (b)	
<b>Source of Energy</b>		
<b>Generation (excluding Station Use):</b>		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
<b>Total Generation</b>	<b>0</b>	<b>7</b>
Purchases	67,626	8
Interchanges:		9
In (gross)		9
Out (gross)		10
Net	<b>0</b>	11
Transmission for/by others (wheeling):		12
Received		12
Delivered		13
Net	<b>0</b>	14
<b>Total Source of Energy</b>	<b>67,626</b>	<b>15</b>
<b>Disposition of Energy</b>		
Sales to Ultimate Consumers (including interdepartmental sales)	65,544	18
Sales For Resale		19
<b>Energy Used by the Company (excluding station use):</b>		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
<b>Total Used by Company</b>	<b>0</b>	<b>23</b>
<b>Total Sold and Used</b>	<b>65,544</b>	<b>24</b>
<b>Energy Losses:</b>		
Transmission Losses (if applicable)		26
Distribution Losses	2,082	27
<b>Total Energy Losses</b>	<b>2,082</b>	<b>28</b>
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>	<b>3.0787%</b>	<b>29</b>
<b>Total Disposition of Energy</b>	<b>67,626</b>	<b>30</b>

### SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)
<b>Residential Sales</b>				
RESIDENTIAL	RG-1	2,224	17,955	1
<b>Total Sales for Residential Sales</b>		<b>2,224</b>	<b>17,955</b>	
<b>Commercial &amp; Industrial</b>				
SMALL POWER	CP-1	22	6,378	2
LARGE POWER	CP-2	14	18,535	3
INDUSTRIAL POWER	CP-3	1	12,762	4
COMMERCIAL	GS-1	367	9,136	5
CWL PUMPING	GS-1	3	358	6
<b>Total Sales for Commercial &amp; Industrial</b>		<b>407</b>	<b>47,169</b>	
<b>Public Street &amp; Highway Lighting</b>				
ATHLETIC LIGHTING	MS-1	1	10	7
STREET LIGHTING	MS-1	9	410	8
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>10</b>	<b>420</b>	
<b>Sales for Resale</b>				
NONE				9
<b>Total Sales for Sales for Resale</b>		<b>0</b>	<b>0</b>	
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>2,641</b>	<b>65,544</b>	

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

<b>Demand kW (e)</b>	<b>Customer or Distribution kW (f)</b>	<b>Tariff Revenues (g)</b>	<b>PCAC Revenues (h)</b>	<b>Total Revenues (g)+(h)</b>	
		1,640,762	51,819	<b>1,692,581</b>	<b>1</b>
<b>0</b>	<b>0</b>	<b>1,640,762</b>	<b>51,819</b>	<b>1,692,581</b>	
21,265	25,572	455,252	16,300	<b>471,552</b>	<b>2</b>
53,304	61,301	1,194,486	46,439	<b>1,240,925</b>	<b>3</b>
26,878	29,246	680,845	31,393	<b>712,238</b>	<b>4</b>
		779,697	24,877	<b>804,574</b>	<b>5</b>
		29,518	1,010	<b>30,528</b>	<b>6</b>
<b>101,447</b>	<b>116,119</b>	<b>3,139,798</b>	<b>120,019</b>	<b>3,259,817</b>	
		782	12	<b>794</b>	<b>7</b>
		76,303	1,223	<b>77,526</b>	<b>8</b>
<b>0</b>	<b>0</b>	<b>77,085</b>	<b>1,235</b>	<b>78,320</b>	
				<b>0</b>	<b>9</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>101,447</b>	<b>116,119</b>	<b>4,857,645</b>	<b>173,073</b>	<b>5,030,718</b>	

### PURCHASED POWER STATISTICS

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

Particulars (a)	(b)		(c)		
Name of Vendor	WPPI				1
Point of Delivery	TOTALIZED				2
Type of Power Purchased (firm, dump, etc.)	FIRM				3
Voltage at Which Delivered	69,000				4
Point of Metering	SUBSTATION				5
Total of 12 Monthly Maximum Demands -- kW	134,352				6
Average load factor	<b>68.9520%</b>				7
Total Cost of Purchased Power	3,554,939				8
Average cost per kWh	<b>0.0526</b>				9
On-Peak Hours (if applicable)	07:00 - 21:00				10
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	11
January	2,722	3,051			12
February	2,599	2,784			13
March	2,872	2,805			14
April	2,330	2,663			15
May	2,671	2,681			16
June	2,961	2,765			17
July	3,051	3,499			18
August	3,303	2,925			19
September	2,536	2,679			20
October	2,812	2,738			21
November	2,675	2,688			22
December	2,710	3,106			23
<b>Total kWh (000)</b>	<b>33,242</b>	<b>34,384</b>			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):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
<b>Total kWh (000)</b>					52

### PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	Total (b)
Name of Plant	0	1
Unit Identification	0	2
Type of Generation	0	3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?	0	5
Is Exciter & Station Use Metered or Estimated?	0	6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand	0	8
<b>Load Factor</b>	0	9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum	0	11
Number of Hours Generators Operated	0	12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?	0	14
Total Production Expenses	0	15
<b>Cost per kWh of Net Generation (\$)</b>	0	16
Monthly Net Generation --- kWh (000):	0	17
January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
<b>Total kWh (000)</b>	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0	31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)	0	33
Specific Gravity	0	34
Average BTU per Gallon	0	35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)	0	37
kWh Net Generation per Gallon of Fuel Oil	0	38
kWh Net Generation per Gallon of Lubr. Oil	0	39
Does plant produce steam for heating or other purposes in addition to elec. generation?	0	40
Coal consumed--tons (2,000 lbs.)	0	41
Average Cost per Ton (\$)	0	42
Kind of Coal Used	0	43
Average BTU per Pound	0	44
Water Evaporated--Thousands of Pounds	0	45
Is Water Evaporated, Metered or Estimated?	0	46
Lbs. of Steam per Lb. of Coal or Equivalent Fuel	0	47
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.	0	48
Based on Total Coal Used at Plant	0	49
Based on Coal Used Solely in Electric Generation	0	50
Average BTU per kWh Net Generation	0	51
Total Cost of Fuel (Oil and/or Coal)	0	52
per kWh Net Generation (\$)	0	53
	0	54

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### PRODUCTION STATISTICS

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

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

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

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

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

---

NONE

### STEAM PRODUCTION PLANTS

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

#### Boilers

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

### INTERNAL COMBUSTION GENERATION PLANTS

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

#### Prime Movers

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

### STEAM PRODUCTION PLANTS (cont.)

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

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

1

### INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

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

1

### HYDRAULIC GENERATING PLANTS

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

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

NONE

### HYDRAULIC GENERATING PLANTS (cont.)

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

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

### SUBSTATION EQUIPMENT

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

Particulars (a)	Utility Designation			(f)
	(b)	(c)	(d)	
Name of Substation	SUB #1	SUB #2	SUB #3	1
Voltage--High Side	69,000	69,000	69,000	2
Voltage--Low Side	4,160	12,470	12,470	3
Num. Main Transformers in Operation	1	1	1	4
Total Capacity of Transformers in kVA	7,500	7,500	10,000	5
Number of Spare Transformers on Hand	0	0	0	6
15-Minute Maximum Demand in kW	5,169	3,080	8,575	7
Dt and Hr of Such Maximum Demand	07/31/2006 17:00	08/01/2006 16:00	07/25/2006 11:00	8 9
Kwh Output	20,740	13,718	33,165	10

### SUBSTATION EQUIPMENT (continued)

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

### SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation				(r)
	(n)	(o)	(p)	(q)	
Name of Substation					23
Voltage--High Side					24
Voltage--Low Side					25
Num. of Main Transformers in Operation					26
Capacity of Transformers in kVA					27
Number of Spare Transformers on Hand					28
15-Minute Maximum Demand in kW					29
Dt and Hr of Such Maximum Demand					30
Kwh Output					31

### ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	2,938	752	45,771	1
Acquired during year	116	28	1,753	2
<b>Total</b>	<b>3,054</b>	<b>780</b>	<b>47,524</b>	<b>3</b>
Retired during year	1	43	2,201	4
Sales, transfers or adjustments increase (decrease)				5
<b>Number end of year</b>	<b>3,053</b>	<b>737</b>	<b>45,323</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				<b>7</b>
In customers' use	2,680	633	38,643	8
In utility's use	9	10	831	9
				<b>10</b>
Locked meters on customers' premises				11
In stock	364	94	5,849	12
<b>Total end of year</b>	<b>3,053</b>	<b>737</b>	<b>45,323</b>	<b>13</b>

### STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
<b>Street Lighting Non-Ornamental</b>				
Sodium Vapor	100	478	260,105	1
Sodium Vapor	150	157	117,777	2
Sodium Vapor	250	4	1,912	3
<b>Total</b>		<b>639</b>	<b>379,794</b>	
<b>Ornamental</b>				
Sodium Vapor	100	45	24,345	4
Sodium Vapor	250	4	5,424	5
<b>Total</b>		<b>49</b>	<b>29,769</b>	
<b>Other</b>				
NONE				6
<b>Total</b>		<b>0</b>	<b>0</b>	

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## ELECTRIC OPERATING SECTION FOOTNOTES

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### 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 15%, but not less \$10,000, please explain.

Account 593 - Did less OH line maintenance in 2006, as our crews concentrated on installing new URD distribution to serve developments.

Account 592 - We experienced two major varmint related outages/repairs & then purchased/installed varmint guards on substations.

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

If Additions for any Accounts exceed \$100,000, please explain.

Account 366 - Conduit installed as part of conversion from 2,400 volt distribution to 7200 volt distribution.

Account 392 - Purchased new aerial bucket truck.

Account 367 - Underground conductors installed as part of conversion from 2400 volt distribution to 7200 volt distribution.

If Retirements for any Accounts exceed \$100,000, please explain.

Account 364 - Sold 69 KV constructed distribution to American Transmission Company.

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