



3014 (02-02-05)

**ANNUAL REPORT**

OF

Name: NEW LISBON MUNICIPAL ELECTRIC AND WATER DEPARTMENT

Principal Office: 232 WEST PLEASANT STREET  
P.O. BOX 218  
NEW LISBON, WI 53950

For the Year Ended: DECEMBER 31, 2006

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:** NEW LISBON MUNICIPAL ELECTRIC AND WATER DEPARTMENT

**Utility Address:** 232 WEST PLEASANT STREET

P.O. BOX 218

NEW LISBON, WI 53950

**When was utility organized?** 1/10/1911

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** JENNIE WILHORN

**Title:** UTILITY CLERK

**Office Address:**

232 WEST PLEASANT STREET

NEW LISBON, WI 53950

**Telephone:** (608) 562 - 3103

**Fax Number:** (608) 562 - 3473

**E-mail Address:** nlutil2@mwt.com

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

**Name:** JOHN E VIG

**Title:** MANAGING MEMBER

**Office Address:** VIG & ASSOCIATES

1315 BAD AXE COURT

P.O. BOX 271

VIROQUA, WI 54665

**Telephone:** (608) 637 - 2082

**Fax Number:** (608) 637 - 3021

**E-mail Address:** jackv@frontiernet.net

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

**Name:** DAN KALLIES

**Title:** UTILITY COMMISSION CHAIRPERSON

**Office Address:**

232 WEST PLEASANT STREET

NEW LISBON, WI 53950

**Telephone:** (608) 562 - 3103

**Fax Number:** (608) 562 - 3473

**E-mail Address:**

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

**IDENTIFICATION AND OWNERSHIP**

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

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**Name:** JOHN E VIG

**Title:** MANAGING MEMBER

**Office Address:** VIG & ASSOCIATES  
1315 BAD AXE COURT  
P.O. BOX 271  
VIROQUA, WI 54665

**Telephone:** (608) 637 - 2082

**Fax Number:** (608) 637 - 3021

**E-mail Address:** jackv@frontiernet.net

**Date of most recent audit report:** 1/25/2007

**Period covered by most recent audit:** 12/31/2006

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

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**Name:** BOB YARROCH

**Title:** DEPARTMENT HEAD - WATER

**Office Address:**  
232 WEST PLEASANT STREET  
NEW LISBON, WI 53950

**Telephone:** (608) 562 - 3103

**Fax Number:** (608) 562 - 3473

**E-mail Address:**

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**Name:** DARIN ROBISON

**Title:** DEPARTMENT HEAD - ELECTRIC

**Office Address:**  
232 WEST PLEASANT STREET  
NEW LISBON, WI 53950

**Telephone:** (608) 562 - 3103

**Fax Number:** (608) 562 - 3473

**E-mail Address:**

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**Name of utility commission/committee:** UTILITY COMMISSION

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

- MR PAUL BARNES, COMMISSION MEMBER
  - MR ROY GRANGER, COMMISSION MEMBER
  - MR DAN KALLIES, CHAIRMAN
  - MR MICKEY KRAISS, COMMISSION MEMBER
  - MR MARK RUDIG, VICE-CHAIRMAN
- 

**Is sewer service rendered by the utility?** YES

**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO

**Date of Ordinance:**

**Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation**

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## IDENTIFICATION AND OWNERSHIP

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of water or sewer treatment plant)? NO

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

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

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

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	1,851,320	1,823,684	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	1,195,852	1,168,326	2
Depreciation Expense (403)	235,478	238,556	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	209,605	181,869	5
<b>Total Operating Expenses</b>	<b>1,640,935</b>	<b>1,588,751</b>	
<b>Net Operating Income</b>	<b>210,385</b>	<b>234,933</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>210,385</b>	<b>234,933</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	36,688	51,290	10
Miscellaneous Nonoperating Income (421)	3,820	535,888	11
<b>Total Other Income</b>	<b>40,508</b>	<b>587,178</b>	
<b>Total Income</b>	<b>250,893</b>	<b>822,111</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(24,548)	(24,548)	12
Other Income Deductions (426)	30,844	30,824	13
<b>Total Miscellaneous Income Deductions</b>	<b>6,296</b>	<b>6,276</b>	
<b>Income Before Interest Charges</b>	<b>244,597</b>	<b>815,835</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	174,418	205,296	14
Amortization of Debt Discount and Expense (428)	4,908	4,796	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	33,847	19
<b>Total Interest Charges</b>	<b>179,326</b>	<b>176,245</b>	
<b>Net Income</b>	<b>65,271</b>	<b>639,590</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,834,526	3,194,936	20
Balance Transferred from Income (433)	65,271	639,590	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>3,899,797</b>	<b>3,834,526</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	1,851,320		1,851,320	1
<b>Total (Acct. 400):</b>	<b>1,851,320</b>	<b>0</b>	<b>1,851,320</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	1,195,852		1,195,852	2
<b>Total (Acct. 401-402):</b>	<b>1,195,852</b>	<b>0</b>	<b>1,195,852</b>	
<b>Depreciation Expense (403):</b>				
Derived	235,478		235,478	3
<b>Total (Acct. 403):</b>	<b>235,478</b>	<b>0</b>	<b>235,478</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	209,605		209,605	5
<b>Total (Acct. 408):</b>	<b>209,605</b>	<b>0</b>	<b>209,605</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>210,385</b>	<b>0</b>	<b>210,385</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	0		0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</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>	
<b>Interest and Dividend Income (419):</b>				
INVESTMENT INCOME - WATER	8,103	0	8,103	11

**INCOME STATEMENT ACCOUNT DETAILS**

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Interest and Dividend Income (419):</b>			
INVESTMENT INCOME - ELECTRIC	28,585	0	28,585 12
<b>Total (Acct. 419):</b>	<b>36,688</b>	<b>0</b>	<b>36,688</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water	[REDACTED]	3,820	3,820 13
Contributed Plant - Electric	[REDACTED]		0 14
NONE	0	0	0 15
<b>Total (Acct. 421):</b>	<b>0</b>	<b>3,820</b>	<b>3,820</b>
<b>TOTAL OTHER INCOME:</b>	<b>36,688</b>	<b>3,820</b>	<b>40,508</b>

**MISCELLANEOUS INCOME DEDUCTIONS**

<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(24,548)	[REDACTED]	(24,548) 16
NONE	0	0	0 17
<b>Total (Acct. 425):</b>	<b>(24,548)</b>	<b>0</b>	<b>(24,548)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	12,773	12,773 18
Depreciation Expense on Contributed Plant - Electric	[REDACTED]	18,071	18,071 19
NONE	0	0	0 20
<b>Total (Acct. 426):</b>	<b>0</b>	<b>30,844</b>	<b>30,844</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(24,548)</b>	<b>30,844</b>	<b>6,296</b>

**INTEREST CHARGES****Interest on Long-Term Debt (427):**

Derived	174,418	[REDACTED]	174,418 21
<b>Total (Acct. 427):</b>	<b>174,418</b>	<b>0</b>	<b>174,418</b>

**Amortization of Debt Discount and Expense (428):**

AMORTIZATION OF DEBT DISCOUNT - WATER	1,744	[REDACTED]	1,744 22
AMORTIZATION OF DEBT DISCOUNT - ELECTRIC	3,164	[REDACTED]	3,164 23
<b>Total (Acct. 428):</b>	<b>4,908</b>	<b>0</b>	<b>4,908</b>

**Amortization of Premium on Debt--Cr. (429):**

NONE	0	[REDACTED]	0 24
<b>Total (Acct. 429):</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>Interest on Debt to Municipality (430):</b>			
Derived	0		0 25
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Interest Expense (431):</b>			
Derived	0		0 26
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest Charged to Construction--Cr. (432):</b>			
NONE	0		0 27
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>179,326</b>	<b>0</b>	<b>179,326</b>
<b>NET INCOME:</b>	<b>92,295</b>	<b>(27,024)</b>	<b>65,271</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	1,829,177	2,005,349	3,834,526 28
<b>Total (Acct. 216):</b>	<b>1,829,177</b>	<b>2,005,349</b>	<b>3,834,526</b>
<b>Balance Transferred from Income (433):</b>			
Derived	92,295	(27,024)	65,271 29
<b>Total (Acct. 433):</b>	<b>92,295</b>	<b>(27,024)</b>	<b>65,271</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
NONE	0	0	0 30
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
NONE	0	0	0 31
<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 32
<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>			
NONE	0	0	0 33
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>1,921,472</b>	<b>1,978,325</b>	<b>3,899,797</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 &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>						
NONE					0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	327,347	1,523,973	0	0	1,851,320	1
Less: interdepartmental sales	0	61,154	0	0	61,154	2
Less: interdepartmental rents	0	5,020		0	5,020	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	14	128			142	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b> NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>327,333</b>	<b>1,457,671</b>	<b>0</b>	<b>0</b>	<b>1,785,004</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	52,391		52,391	1
Electric operating expenses	216,947		216,947	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts	62,082		62,082	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>331,420</b>	<b>0</b>	<b>331,420</b>	

### FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	1.8	1
Electric	3.8	2
Gas		3
Sewer		4

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	10,990,494	10,715,127	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	3,539,780	3,289,608	2
<b>Net Utility Plant</b>	<b>7,450,714</b>	<b>7,425,519</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	44,433	47,750	6
Special Funds (125)	492,142	472,400	7
<b>Total Other Property and Investments</b>	<b>536,575</b>	<b>520,150</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	113,385	312,806	8
Temporary Cash Investments (132)	174	175	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	157,160	154,307	11
Other Accounts Receivable (143)	7,027	17,030	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	252,350	238,067	14
Materials and Supplies (150)	142,829	117,241	15
Prepayments (165)	2,145	2,661	16
Other Current and Accrued Assets (170)	1,972	0	17
<b>Total Current and Accrued Assets</b>	<b>677,042</b>	<b>842,287</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	64,157	69,065	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
<b>Total Deferred Debits</b>	<b>64,157</b>	<b>69,065</b>	
<b>Total Assets and Other Debits</b>	<b>8,728,488</b>	<b>8,857,021</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)	373,974	373,974	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	3,899,797	3,834,526	<b>23</b>
<b>Total Proprietary Capital</b>	<b>4,273,771</b>	<b>4,208,500</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	3,735,450	3,904,800	<b>24</b>
Advances from Municipality (223)	0	0	<b>25</b>
Other Long-Term Debt (224)	158,194	169,054	<b>26</b>
<b>Total Long-Term Debt</b>	<b>3,893,644</b>	<b>4,073,854</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	104,335	95,846	<b>28</b>
Payables to Municipality (233)	0	0	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	0	0	<b>31</b>
Interest Accrued (237)	18,583	19,321	<b>32</b>
Other Current and Accrued Liabilities (238)	22,251	19,031	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>145,169</b>	<b>134,198</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	415,904	440,469	<b>36</b>
<b>Total Deferred Credits</b>	<b>415,904</b>	<b>440,469</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>37</b>
Injuries and Damages Reserve (262)			<b>38</b>
Pensions and Benefits Reserve (263)			<b>39</b>
Miscellaneous Operating Reserves (265)			<b>40</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>8,728,488</b>	<b>8,857,021</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	3,956,486	0	0	6,758,641	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)	1,678,327	0	0	6,322,587	2
Utility Plant in Service - Contributed Plant (101.2)	1,043,429	0	0	511,321	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)	1,357,130				8
Construction Work in Progress (107)				77,700	9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
<b>Total Utility Plant</b>	<b>4,078,886</b>	<b>0</b>	<b>0</b>	<b>6,911,608</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 (110.1)	484,571	0	0	2,445,127	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	267,707	0	0	342,375	13
<b>Total Accumulated Provision</b>	<b>752,278</b>	<b>0</b>	<b>0</b>	<b>2,787,502</b>	
<b>Net Utility Plant</b>	<b>3,326,608</b>	<b>0</b>	<b>0</b>	<b>4,124,106</b>	

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

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

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	441,621	2,268,649			<b>2,710,270</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	51,724	183,754			<b>235,478</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	2,420				<b>2,420</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>54,144</b>	<b>183,754</b>	<b>0</b>	<b>0</b>	<b>237,898</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	319	5,085			<b>5,404</b>	<b>18</b>
Cost of removal	10,875	2,191			<b>13,066</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>11,194</b>	<b>7,276</b>	<b>0</b>	<b>0</b>	<b>18,470</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>484,571</b>	<b>2,445,127</b>	<b>0</b>	<b>0</b>	<b>2,929,698</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	No	No				<b>27</b>
If yes, what is the rate?						<b>28</b>

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

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

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	255,034	324,304			<b>579,338</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	12,773	18,071			<b>30,844</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>12,773</b>	<b>18,071</b>	<b>0</b>	<b>0</b>	<b>30,844</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	100	0			<b>100</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>100</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>267,707</b>	<b>342,375</b>	<b>0</b>	<b>0</b>	<b>610,082</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	No	No				<b>27</b>
If yes, what is the rate?						<b>28</b>

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

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

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

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

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

### MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
<b>Electric Utility</b>							
Fuel for generation				24,097	<b>24,097</b>	12,071	1
Other				113,320	<b>113,320</b>	99,758	2
<b>Total Electric Utility</b>					<b>137,417</b>	<b>111,829</b>	

Account	Total End of Year	Amount Prior Year	
Electric utility total	137,417	111,829	1
Water utility	5,412	5,412	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
<b>Total Materials and Supplies</b>	<b>142,829</b>	<b>117,241</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>				
1999 BONDS WATER	1,619	428	9,033	1
2003 GO REFUNDING BONDS WATER	125	428	2,125	2
2003 REVENUE BONDS ELECTRIC	3,164	428	52,999	3
<b>Total</b>			<b>64,157</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				4
<b>Total</b>			<b>0</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	373,974	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<u><u>373,974</u></u>	

**BONDS (ACCT. 221)**

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1999 REVENUE BONDS WATER	03/03/1999	05/01/2019	4.45%	1,085,450	<b>1</b>
2003 REVENUE BONDS ELECTRIC	08/01/2003	06/01/2023	4.13%	1,700,000	<b>2</b>
2005 REVENUE BONDS ELECTRIC	03/01/2005	05/01/2019	4.25%	950,000	<b>3</b>
<b>Total Bonds (Account 221):</b>				<b>3,735,450</b>	

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

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Other Long-Term Debt (224)</b>					
2003 GENERAL OBLIGATION DEBT- WATER	07/01/2003	07/01/2018	3.52%	158,194	1
<b>Total for Account 224</b>				<b>158,194</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	68,458	2
Charged electric department expense	121,006	3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>189,464</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	167,826	6
Social Security taxes	20,141	7
PSC Remainder Assessment	1,497	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>189,464</b>	
<b>Balance end of year</b>	<b>0</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>					
REV BONDS WATER-1999	8,909	52,059	52,408	8,560	1
GO REFUNDING BONDS WATER-2003	530	0	530	0	2
REV BONDS ELECTRIC-2003	6,340	74,756	74,945	6,151	3
REV BONDS ELECTRIC-2005	3,542	41,260	41,438	3,364	4
<b>Subtotal</b>	<b>19,321</b>	<b>168,075</b>	<b>169,321</b>	<b>18,075</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
GO REFUNDING BONDS WATER - 2003	0	6,343	5,835	508	6
<b>Subtotal</b>	<b>0</b>	<b>6,343</b>	<b>5,835</b>	<b>508</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	7
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>19,321</b>	<b>174,418</b>	<b>175,156</b>	<b>18,583</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>		
SPECIAL ASSESSMENTS - WATER	44,433	2
<b>Total (Acct. 124):</b>	<b>44,433</b>	
<b>Special Funds (125):</b>		
BOND REDEMPTION FUND - WATER	68,653	3
BOND RESERVE FUND - WATER	143,003	4
CONSTRUCTION ACCOUNT - WATER	27,013	5
DEPRECIATION ACCOUNT - WATER	31,351	6
BOND SINKING FUND - ELECTRIC	222,122	7
<b>Total (Acct. 125):</b>	<b>492,142</b>	
<b>Notes Receivable (141):</b>		
NONE		8
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	20,286	9
Electric	136,874	10
Sewer (Regulated)		11
<b>Other (specify):</b>		
NONE		12
<b>Total (Acct. 142):</b>	<b>157,160</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
<b>Other (specify):</b>		
MISCELLANEOUS ACCOUNTS RECEIVABLE - WATER	298	15
MISCELLANEOUS ACCOUNTS RECEIVABLE - ELECTRIC	6,729	16
<b>Total (Acct. 143):</b>	<b>7,027</b>	
<b>Receivables from Municipality (145):</b>		
WATER RECEIVABLE FROM TIF #11	95,797	17
ELECTRIC RECEIVABLE FROM TIF #11	156,553	18
<b>Total (Acct. 145):</b>	<b>252,350</b>	
<b>Prepayments (165):</b>		
PREPAID INSURANCE - WATER	174	19

### 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>Prepayments (165):</b>		
PREPAID INSURANCE - ELECTRIC	1,971	20
<b>Total (Acct. 165):</b>	<b>2,145</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		21
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
NONE		22
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
NONE		23
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	417,314	24
PUBLIC BENEFITS	(1,410)	25
<b>Total (Acct. 253):</b>	<b>415,904</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)	1,677,093	6,277,726	0	0	7,954,819	1
Materials and Supplies	5,412	124,623	0	0	130,035	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation (110.1)	463,096	2,356,888	0	0	2,819,984	4
Customer Advances for Construction					0	5
Regulatory Liability	189,773	239,815	0	0	429,588	6
NONE					0	7
<b>Average Net Rate Base</b>	<b>1,029,636</b>	<b>3,805,646</b>	<b>0</b>	<b>0</b>	<b>4,835,282</b>	
Net Operating Income	52,918	157,467	0	0	210,385	8
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>5.14%</b>	<b>4.14%</b>	<b>N/A</b>	<b>N/A</b>	<b>4.35%</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	195,195	246,667	0	0	441,862	1
<b>Add credits during year:</b>						
NONE					0	2
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	10,844	13,704	0	0	24,548	3
<b>Other (specify):</b>						
NONE					0	4
<b>Balance End of Year</b>	<b>184,351</b>	<b>232,963</b>	<b>0</b>	<b>0</b>	<b>417,314</b>	

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## FINANCIAL SECTION FOOTNOTES

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

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

DONE

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### Signature Page (Page ii)

#### General footnotes

Vig & Associates, LLC

To the Mayor and Members of the  
Council of the City of New Lisbon  
New Lisbon, Wisconsin 53950

We have compiled the balance sheets of the City of New Lisbon Municipal Electric and Water Utility as of December 31, 2006 and 2005, and the related statements of income and retained earnings for the years then ended, included in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. We have also compiled the supplementary information presented in the prescribed form.

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

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

Vig & Associates, LLC  
February 17, 2007

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### Identification and Ownership (Page iv)

#### General footnotes

THE ACTUAL AUDIT REPORT DATE WILL BE DIFFERENT FROM THAT REPORTED HERE AS SAS 103 REQUIRES AN AUDITOR TO DATE THE AUDIT REPORT WHEN ALL DOCUMENTATION, REVIEW, AND DISCLOSURES ARE COMPLETED. THE DATE OF THE AUDIT REPORT IS ANTICIPATED TO BE IN APRIL 2007.

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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)	324,851	321,204	1
<b>Total Sales of Water</b>	<b>324,851</b>	<b>321,204</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	591	606	2
Miscellaneous Service Revenues (471)	101	20	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	1,804	1,772	6
<b>Total Other Operating Revenues</b>	<b>2,496</b>	<b>2,398</b>	
<b>Total Operating Revenues</b>	<b>327,347</b>	<b>323,602</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expenses (600-605)	16,788	38,795	7
Pumping Expenses (620-625)	28,231	24,659	8
Water Treatment Expenses (630-635)	9,013	12,102	9
Transmission and Distribution Expenses (640-655)	18,591	9,500	10
Customer Accounts Expenses (901-904)	27,544	21,249	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	50,137	44,537	13
<b>Total Operation and Maintenance Expenses</b>	<b>150,304</b>	<b>150,842</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	51,724	46,728	14
Amortization Expense (404-407)		0	15
Taxes (408)	72,401	63,520	16
<b>Total Other Operating Expenses</b>	<b>124,125</b>	<b>110,248</b>	
<b>Total Operating Expenses</b>	<b>274,429</b>	<b>261,090</b>	
<b>NET OPERATING INCOME</b>	<b>52,918</b>	<b>62,512</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
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	453	17,887	89,765	4
Commercial	100	60,388	116,816	5
Industrial				6
<b>Total Metered Sales to General Customers (461)</b>	<b>553</b>	<b>78,275</b>	<b>206,581</b>	
Private Fire Protection Service (462)	10		13,145	7
Public Fire Protection Service (463)	2		94,222	8
Other Sales to Public Authorities (464)	20	3,096	10,903	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>585</b>	<b>81,371</b>	<b>324,851</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>
------------------------------	----------------------------------	----------------------------------------------	-------------------------

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)	94,222	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>94,222</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	591	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>591</b>	
<b>Miscellaneous Service Revenues (471):</b>		
MISCELLANEOUS SERVICE REVENUE	101	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>101</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	1,405	10
<b>Other (specify):</b>		
MISCELLANEOUS REVENUE	399	11
<b>Total Other Water Revenues (474)</b>	<b>1,804</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Labor (600)		0	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)		0	3
Maintenance of Water Source Plant (605)	16,788	38,795	4
<b>Total Source of Supply Expenses</b>	<b>16,788</b>	<b>38,795</b>	
<b>PUMPING EXPENSES</b>			
Operation Labor (620)	11,201	11,122	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	13,159	10,522	7
Operation Supplies and Expenses (623)	3,871	3,015	8
Maintenance of Pumping Plant (625)		0	9
<b>Total Pumping Expenses</b>	<b>28,231</b>	<b>24,659</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor (630)	1,760	4,748	10
Chemicals (631)	7,253	7,354	11
Operation Supplies and Expenses (632)		0	12
Maintenance of Water Treatment Plant (635)		0	13
<b>Total Water Treatment Expenses</b>	<b>9,013</b>	<b>12,102</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Labor (640)		0	14
Operation Supplies and Expenses (641)		0	15
Maintenance of Distribution Reservoirs and Standpipes (650)		0	16
Maintenance of Mains (651)	12,776	4,855	17
Maintenance of Services (652)	3,063	2,793	18
Maintenance of Meters (653)	2,559	1,852	19
Maintenance of Hydrants (654)	193	0	20
Maintenance of Other Plant (655)		0	21
<b>Total Transmission and Distribution Expenses</b>	<b>18,591</b>	<b>9,500</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Meter Reading Labor (901)	2,065	1,018	22
Accounting and Collecting Labor (902)	21,893	16,999	23
Supplies and Expenses (903)	3,572	3,222	24
Uncollectible Accounts (904)	14	10	25
<b>Total Customer Accounts Expenses</b>	<b>27,544</b>	<b>21,249</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	26
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	620	700	27
Office Supplies and Expenses (921)	2,186	3,431	28
Administrative Expenses Transferred--Credit (922)		0	29
Outside Services Employed (923)	12,058	7,166	30
Property Insurance (924)	7,338	7,522	31
Injuries and Damages (925)	3,188	3,478	32
Employee Pensions and Benefits (926)	24,213	21,961	33
Regulatory Commission Expenses (928)		0	34
Miscellaneous General Expenses (930)	494	279	35
Transportation Expenses (933)		0	36
Maintenance of General Plant (935)	40	0	37
<b>Total Administrative and General Expenses</b>	<b>50,137</b>	<b>44,537</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>150,304</b>	<b>150,842</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		68,879	60,475	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		695	703	2
<b>Net property tax equivalent</b>		<b>68,184</b>	<b>59,772</b>	
Social Security		3,943	3,468	3
PSC Remainder Assessment		274	280	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>72,401</b>	<b>63,520</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			Juneau				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.228630				3
County tax rate	mills		6.711380				4
Local tax rate	mills		9.579100				5
School tax rate	mills		11.607440				6
Voc. school tax rate	mills		2.579150				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>30.705700</b>				<b>10</b>
Less: state credit	mills		1.610460				11
<b>Net tax rate</b>	mills		<b>29.095240</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>9.579100</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>14.186590</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>23.765690</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>30.705700</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.773983</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>29.095240</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>22.519221</b>				<b>21</b>
Utility Plant, Jan. 1	\$	3,956,486	3,956,486				22
Materials & Supplies	\$	5,412	5,412				23
<b>Subtotal</b>	\$	<b>3,961,898</b>	<b>3,961,898</b>				<b>24</b>
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>3,961,898</b>	<b>3,961,898</b>				<b>26</b>
Assessment Ratio	dec.		0.772023				27
<b>Assessed Value</b>	\$	<b>3,058,676</b>	<b>3,058,676</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>22.519221</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>68,879</b>	<b>68,879</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	56,041					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>68,879</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 \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<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)	112,573		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>112,573</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	2,807		12
Structures and Improvements (321)	59,440		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	66,653		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>128,900</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)	81		23
<b>Total Water Treatment Plant</b>	<b>81</b>	<b>0</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)			112,573 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>112,573</b>
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			2,807 12
Structures and Improvements (321)			59,440 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			66,653 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>128,900</b>
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			81 23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>81</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 \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	125		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	455,791		26
Transmission and Distribution Mains (343)	730,911		27
Fire Mains (344)	0		28
Services (345)	44,486	1,000	29
Meters (346)	79,942	1,787	30
Hydrants (348)	80,087		31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>1,391,342</b>	<b>2,787</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	300		35
Computer Equipment (391.1)	16,412		36
Transportation Equipment (392)	24,581		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	1,161		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	509		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>42,963</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,675,859</b>	<b>2,787</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>1,675,859</b>	<b>2,787</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)			125 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			455,791 26
Transmission and Distribution Mains (343)			730,911 27
Fire Mains (344)			0 28
Services (345)			45,486 29
Meters (346)	319		81,410 30
Hydrants (348)			80,087 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>319</b>	<b>0</b>	<b>1,393,810</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			300 35
Computer Equipment (391.1)			16,412 36
Transportation Equipment (392)			24,581 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			1,161 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			509 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>42,963</b>
<b>Total utility plant in service directly assignable</b>	<b>319</b>	<b>0</b>	<b>1,678,327</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>319</b>	<b>0</b>	<b>1,678,327</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 \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<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 \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<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)	888,546		27
Fire Mains (344)	0		28
Services (345)	55,324		29
Meters (346)	0		30
Hydrants (348)	99,659		31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>1,043,529</b>	<b>0</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)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,043,529</b>	<b>0</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>1,043,529</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>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)			888,546 27
Fire Mains (344)			0 28
Services (345)	100		55,224 29
Meters (346)			0 30
Hydrants (348)			99,659 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>100</b>	<b>0</b>	<b>1,043,429</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)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>100</b>	<b>0</b>	<b>1,043,429</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>100</b>	<b>0</b>	<b>1,043,429</b>

## 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			7,281	7,281	1
February			7,004	7,004	2
March			7,466	7,466	3
April			7,366	7,366	4
May			7,951	7,951	5
June			8,770	8,770	6
July			9,211	9,211	7
August			8,449	8,449	8
September			7,217	7,217	9
October			8,090	8,090	10
November			7,902	7,902	11
December			8,330	8,330	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>95,037</b>	<b>95,037</b>	
Less: Water sold				81,371	13
Volume pumped but not sold				13,666	14
Volume sold as a percent of volume pumped				86%	15
Volume used for water production, water quality and system maintenance				29	16
Volume related to equipment/system malfunction				105	17
Non-utility volume NOT included in water sales				24	18
Total volume not sold but accounted for				158	19
Volume pumped but unaccounted for				13,508	20
Percent of water lost				14%	21
If more than 25%, indicate causes:					22
If more than 25%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				404	24
Date of maximum: 5/17/2006					25
Cause of maximum:					26
CONTROLLER STUCK ON					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				162	27
Date of minimum: 5/1/2006					28
Total KWH used for pumping for the year				198,927	29
If water is purchased: Vendor Name:					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>	
12&16 WEST	3	170	12	150,000	Yes	<b>1</b>
ORANGE ROAD	5	75	24	150,000	Yes	<b>2</b>
GERMANTOWN ROAD	6	185	12	300,000	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)	1
Identification	3	5	6	1
Location	12 & 16 WEST	ORANGE ROAD	GERMANTOWN ROAD	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE NW	LAYNE	GOULDS	5
Year Installed	1952	1983	2005	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	200	325	500	8
Pump Motor or Standby Engine Mfr	US MOTOR	US MOTOR	US MOTOR	9 10
Year Installed	1952	1983	2005	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	20	40	50	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	14
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	CADWELL	WELL NO. 6		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET			3
Year constructed	1994			4
Primary material (earthen, steel, concrete, other)	STEEL			5
Elevation difference in feet (See Headnote 3.)	140			6
Total capacity in gallons (actual)	200,000			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)	WELLHOUSE	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE	PRESSURE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	1.0800		12
Is a corrosion control chemical used (yes, no)?	Y	Y		13
Is water fluoridated (yes, no)?	N	N		14

### WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	322	0	0	0	<b>322</b>	<b>1</b>
M	D	3.000	200	0	0	0	<b>200</b>	<b>2</b>
M	D	4.000	1,368	0	0	0	<b>1,368</b>	<b>3</b>
A	D	6.000	5,887	0	0	0	<b>5,887</b>	<b>4</b>
M	D	6.000	22,036	0	0	0	<b>22,036</b>	<b>5</b>
P	D	6.000	2,052	0	0	0	<b>2,052</b>	<b>6</b>
M	D	8.000	11,228	0	0	0	<b>11,228</b>	<b>7</b>
P	D	8.000	6,601	0	0	0	<b>6,601</b>	<b>8</b>
M	D	10.000	12,224	0	0	0	<b>12,224</b>	<b>9</b>
P	D	10.000	6,708	0	0	0	<b>6,708</b>	<b>10</b>
M	D	16.000	3,967	0	0	0	<b>3,967</b>	<b>11</b>
P	D	16.000	220	0	0	0	<b>220</b>	<b>12</b>
<b>Total Within Municipality</b>			<b>72,813</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>72,813</b>	
<b>Total Utility</b>			<b>72,813</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>72,813</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)	
M	0.750	431	0	0	0	431	4	1
L	0.750	84	0	1	0	83		2
M	1.000	126	1	0	0	127	6	3
M	1.250	3	0	0	0	3		4
M	1.500	10	0	0	0	10		5
M	2.000	14	0	0	0	14		6
M	3.000	5	0	0	0	5		7
M	4.000	5	0	0	0	5		8
M	6.000	8	0	0	0	8		9
M	8.000	1	0	0	0	1		10
M	10.000	1	0	0	0	1		11
M	12.000	1	0	0	0	1		12
<b>Total Utility</b>		<b>689</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>689</b>	<b>10</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	539	18	10	0	547	6	1
0.750	8	1	0	0	9	0	2
1.000	10	0	0	0	10	0	3
1.250	1	1	0	0	2	0	4
1.500	7	1	1	0	7	0	5
2.000	12	0	0	0	12	0	6
3.000	5	0	0	0	5	0	7
4.000	0	0	0	0	0	0	8
6.000	1	0	0	0	1	1	9
<b>Total:</b>	<b>583</b>	<b>21</b>	<b>11</b>	<b>0</b>	<b>593</b>	<b>7</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	452	67	0	8	2	18	547	1
0.750	1	4	0	3	0	1	9	2
1.000	0	9	0	1	0	0	10	3
1.250	0	1	0	0	0	1	2	4
1.500	0	6	0	1	0	0	7	5
2.000	0	7	0	0	4	1	12	6
3.000	0	4	0	0	1	0	5	7
4.000	0	0	0	0	0	0	0	8
6.000	0	1	0	0	0	0	1	9
<b>Total:</b>	<b>453</b>	<b>99</b>	<b>0</b>	<b>13</b>	<b>7</b>	<b>21</b>	<b>593</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	4				4	1
Within Municipality	106				106	2
<b>Total Fire Hydrants</b>	<b>110</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>110</b>	
<b>Flushing Hydrants</b>						
	11				11	3
<b>Total Flushing Hydrants</b>	<b>11</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11</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:	71
Number of distribution system valves end of year:	137
Number of distribution valves operated during year:	15

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

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

605 - MAINTENANCE OF WATER SOURCE PLANT: REDUCTION REPRESENTS RETURN TO NORMAL OPERATING LEVELS.

651 - MAINTENANCE OF MAINS: WATER MAIN BREAKS ON MONROE ST. AND AT SCHOOL ALONG WITH THE RELATED STREET PATCHING ACCOUNTED FOR THE INCREASE OVER THE PRIOR YEAR.

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### Meters (Page W-19)

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

UTILITY SUPERINTENDENT IS AWARE OF THE ADMINISTRATIVE CODE REQUIREMENT AND HAS A METER REPLACEMENT SCHEDULE IN PLACE TO ENSURE COMPLIANCE.

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

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**ELECTRIC OPERATING REVENUES & EXPENSES**

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Electricity</b>			
Sales of Electricity (440-448)	1,507,212	1,484,119	1
<b>Total Sales of Electricity</b>	<b>1,507,212</b>	<b>1,484,119</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (450)	4,620	3,926	2
Miscellaneous Service Revenues (451)	1,876	1,176	3
Sales of Water and Water Power (453)	5,245	0	4
Rent from Electric Property (454)	0	10,036	5
Interdepartmental Rents (455)	5,020	0	6
Other Electric Revenues (456)	0	825	7
Amortization of Construction Grants (457)	0	0	8
<b>Total Other Operating Revenues</b>	<b>16,761</b>	<b>15,963</b>	
<b>Total Operating Revenues</b>	<b>1,523,973</b>	<b>1,500,082</b>	
<b>Operation and Maintenance Expenses</b>			
Power Production Expenses (500-546)	789,176	789,058	9
Transmission Expenses (550-553)	0	0	10
Distribution Expenses (560-576)	99,545	92,134	11
Customer Accounts Expenses (901-904)	29,337	24,176	12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-935)	127,490	112,116	14
<b>Total Operation and Maintenance Expenses</b>	<b>1,045,548</b>	<b>1,017,484</b>	
<b>Other Expenses</b>			
Depreciation Expense (403)	183,754	191,828	15
Amortization Expense (404-407)		0	16
Taxes (408)	137,204	118,349	17
<b>Total Other Expenses</b>	<b>320,958</b>	<b>310,177</b>	
<b>Total Operating Expenses</b>	<b>1,366,506</b>	<b>1,327,661</b>	
<b>NET OPERATING INCOME</b>	<b>157,467</b>	<b>172,421</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	4,620	1
<b>Other (specify):</b>		
NONE		2
<b>Total Forfeited Discounts (450)</b>	<b>4,620</b>	
<b>Miscellaneous Service Revenues (451):</b>		
MISCELLANEOUS SERVICE REVENUES	1,876	3
<b>Total Miscellaneous Service Revenues (451)</b>	<b>1,876</b>	
<b>Sales of Water and Water Power (453):</b>		
POLE RENTAL REVENUES	5,245	4
<b>Total Sales of Water and Water Power (453)</b>	<b>5,245</b>	
<b>Rent from Electric Property (454):</b>		
NONE		5
<b>Total Rent from Electric Property (454)</b>	<b>0</b>	
<b>Interdepartmental Rents (455):</b>		
OTHER ELECTRIC REVENUES	5,020	6
<b>Total Interdepartmental Rents (455)</b>	<b>5,020</b>	
<b>Other Electric Revenues (456):</b>		
NONE		7
<b>Total Other Electric Revenues (456)</b>	<b>0</b>	
<b>Amortization of Construction Grants (457):</b>		
NONE		8
<b>Total Amortization of Construction Grants (457)</b>	<b>0</b>	

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>POWER PRODUCTION EXPENSES</b>			
<b>STEAM POWER GENERATION EXPENSES</b>			
Operation Supervision and Labor (500)	0	0	1
Fuel (501)	0	0	2
Operation Supplies and Expenses (502)	0	0	3
Steam from Other Sources (503)	0	0	4
Steam Transferred -- Credit (504)	0	0	5
Maintenance of Steam Production Plant (506)	0	0	6
<b>Total Steam Power Generation Expenses</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC POWER GENERATION EXPENSES</b>			
Operation Supervision and Labor (530)	0	0	7
Water for Power (531)	0	0	8
Operation Supplies and Expenses (532)	0	0	9
Maintenance of Hydraulic Production Plant (535)	0	0	10
<b>Total Hydraulic Power Generation Expenses</b>	<b>0</b>	<b>0</b>	
<b>OTHER POWER GENERATION EXPENSES</b>			
Operation Supervision and Labor (538)	3,104	7,233	11
Fuel (539)	46,525	43,228	12
Operation Supplies and Expenses (540)	2,884	2,628	13
Maintenance of Other Power Production Plant (543)	74,054	74,646	14
<b>Total Other Power Generation Expenses</b>	<b>126,567</b>	<b>127,735</b>	
<b>OTHER POWER SUPPLY EXPENSES</b>			
Purchased Power (545)	662,609	661,323	15
Other Expenses (546)	0	0	16
<b>Total Other Power Supply Expenses</b>	<b>662,609</b>	<b>661,323</b>	
<b>Total Power Production Expenses</b>	<b>789,176</b>	<b>789,058</b>	
<b>TRANSMISSION EXPENSES</b>			
Operation Supervision and Labor (550)	0	0	17
Operation Supplies and Expenses (551)	0	0	18

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>TRANSMISSION EXPENSES</b>			
Maintenance of Transmission Plant (553)		0	19
<b>Total Transmission Expenses</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION EXPENSES</b>			
Operation Supervision Expenses (560)		0	20
Line and Station Labor (561)		0	21
Line and Station Supplies and Expenses (562)	4,172	7,430	22
Street Lighting and Signal System Expenses (565)		0	23
Meter Expenses (566)		0	24
Customer Installations Expenses (567)		0	25
Miscellaneous Distribution Expenses (569)		0	26
Maintenance of Structures and Equipment (571)	17,456	20,703	27
Maintenance of Lines (572)	65,773	39,408	28
Maintenance of Line Transformers (573)	886	5,024	29
Maintenance of Street Lighting and Signal Systems (574)	6,627	7,362	30
Maintenance of Meters (575)	4,631	12,207	31
Maintenance of Miscellaneous Distribution Plant (576)		0	32
<b>Total Distribution Expenses</b>	<b>99,545</b>	<b>92,134</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Meter Reading Labor (901)	2,447	1,154	33
Accounting and Collecting Labor (902)	21,893	16,999	34
Supplies and Expenses (903)	4,869	5,552	35
Uncollectible Accounts (904)	128	471	36
<b>Total Customer Accounts Expenses</b>	<b>29,337</b>	<b>24,176</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)	0	0	37
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	12,987	11,764	<b>38</b>
Office Supplies and Expenses (921)	5,370	6,054	<b>39</b>
Administrative Expenses Transferred -- Credit (922)		0	<b>40</b>
Outside Services Employed (923)	18,345	10,268	<b>41</b>
Property Insurance (924)	11,579	10,018	<b>42</b>
Injuries and Damages (925)	3,188	3,478	<b>43</b>
Employee Pensions and Benefits (926)	73,601	67,490	<b>44</b>
Regulatory Commission Expenses (928)	18	6	<b>45</b>
Miscellaneous General Expenses (930)	2,323	3,038	<b>46</b>
Transportation Expenses (933)		0	<b>47</b>
Maintenance of General Plant (935)	79	0	<b>48</b>
<b>Total Administrative and General Expenses</b>	<b>127,490</b>	<b>112,116</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>1,045,548</b>	<b>1,017,484</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		119,446	103,688	1
Social Security		16,198	13,412	2
Wisconsin Gross Receipts Tax		338	0	3
PSC Remainder Assessment		1,222	1,249	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>137,204</b>	<b>118,349</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			Juneau				1
<b>SUMMARY OF TAX RATES</b>							
State tax rate	mills		0.228630				3
County tax rate	mills		6.711380				4
Local tax rate	mills		9.579100				5
School tax rate	mills		11.607440				6
Voc. school tax rate	mills		2.579150				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>30.705700</b>				<b>10</b>
Less: state credit	mills		1.610460				11
<b>Net tax rate</b>	mills		<b>29.095240</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							
<b>Local Tax Rate</b>	mills		<b>9.579100</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>14.186590</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>23.765690</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>30.705700</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.773983</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>29.095240</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>22.519221</b>				<b>21</b>
Utility Plant, Jan. 1	\$	6,758,641	6,758,641				22
Materials & Supplies	\$	111,829	111,829				23
<b>Subtotal</b>	\$	<b>6,870,470</b>	<b>6,870,470</b>				<b>24</b>
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>6,870,470</b>	<b>6,870,470</b>				<b>26</b>
Assessment Ratio	dec.		0.772023				27
<b>Assessed Value</b>	\$	<b>5,304,161</b>	<b>5,304,161</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>22.519221</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>119,446</b>	<b>119,446</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	54,471					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>119,446</b>					<b>34</b>

## ELECTRIC UTILITY PLANT IN SERVICE

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>STEAM PRODUCTION PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Boiler Plant Equipment (312)	0		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	0		8
Accessory Electric Equipment (315)	0		9
Miscellaneous Power Plant Equipment (316)	0		10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC PRODUCTION PLANT</b>			
Land and Land Rights (330)	0		11
Structures and Improvements (331)	0		12
Reservoirs, Dams and Waterways (332)	0		13
Water Wheels, Turbines and Generators (333)	0		14
Accessory Electric Equipment (334)	0		15
Miscellaneous Power Plant Equipment (335)	0		16
Roads, Railroads and Bridges (336)	0		17
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	
<b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)	130,284		18
Structures and Improvements (341)	80,036		19
Fuel Holders, Producers and Accessories (342)	271,385		20
Prime Movers (343)	637,919		21
Generators (344)	1,076,984		22
Accessory Electric Equipment (345)	928,692		23
Miscellaneous Power Plant Equipment (346)	0		24
<b>Total Other Production Plant</b>	<b>3,125,300</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)			130,284 18
Structures and Improvements (341)			80,036 19
Fuel Holders, Producers and Accessories (342)			271,385 20
Prime Movers (343)			637,919 21
Generators (344)			1,076,984 22
Accessory Electric Equipment (345)			928,692 23
Miscellaneous Power Plant Equipment (346)			0 24
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>	<b>3,125,300</b>

## ELECTRIC UTILITY PLANT IN SERVICE

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>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)	120		34
Structures and Improvements (361)	0		35
Station Equipment (362)	1,130,231		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	140,968		38
Overhead Conductors and Devices (365)	477,787	30,507	39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	333,174	14,799	41
Line Transformers (368)	334,999	10,317	42
Services (369)	90,924	6,249	43
Meters (370)	75,905	360	44
Installations on Customers' Premises (371)	500		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	53,396		47
<b>Total Distribution Plant</b>	<b>2,638,004</b>	<b>62,232</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	161,685		49
Office Furniture and Equipment (391)	35,523		50
Computer Equipment (391.1)	28,613		51
Transportation Equipment (392)	222,706	14,403	52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	20,741	5,649	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)			120 34
Structures and Improvements (361)			0 35
Station Equipment (362)			1,130,231 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			140,968 38
Overhead Conductors and Devices (365)	4,400		503,894 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			347,973 41
Line Transformers (368)			345,316 42
Services (369)	660		96,513 43
Meters (370)	25		76,240 44
Installations on Customers' Premises (371)			500 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			53,396 47
<b>Total Distribution Plant</b>	<b>5,085</b>	<b>0</b>	<b>2,695,151</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			161,685 49
Office Furniture and Equipment (391)			35,523 50
Computer Equipment (391.1)			28,613 51
Transportation Equipment (392)			237,109 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			26,390 54

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>GENERAL PLANT</b>			
Laboratory Equipment (395)	0		55
Power Operated Equipment (396)	294	12,522	56
Communication Equipment (397)	0		57
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
<b>Total General Plant</b>	<b>469,562</b>	<b>32,574</b>	
<b>Total utility plant in service directly assignable</b>	<b>6,232,866</b>	<b>94,806</b>	
Common Utility Plant Allocated to Electric Department	0		60
<b>Total utility plant in service</b>	<b>6,232,866</b>	<b>94,806</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)			0 55
Power Operated Equipment (396)			12,816 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>502,136</b>
<b>Total utility plant in service directly assignable</b>	<b>5,085</b>	<b>0</b>	<b>6,322,587</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>5,085</b>	<b>0</b>	<b>6,322,587</b>

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

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

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

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

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

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
<b>TRANSMISSION PLANT</b>		
Land and Land Rights (350)	0	25
Structures and Improvements (352)	0	26
Station Equipment (353)	0	27
Towers and Fixtures (354)	0	28
Poles and Fixtures (355)	0	29
Overhead Conductors and Devices (356)	0	30
Underground Conduit (357)	0	31
Underground Conductors and Devices (358)	0	32
Roads and Trails (359)	0	33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>
<b>DISTRIBUTION PLANT</b>		
Land and Land Rights (360)	0	34
Structures and Improvements (361)	0	35
Station Equipment (362)	0	36
Storage Battery Equipment (363)	0	37
Poles, Towers and Fixtures (364)	49,511	38
Overhead Conductors and Devices (365)	123,914	39
Underground Conduit (366)	0	40
Underground Conductors and Devices (367)	139,773	41
Line Transformers (368)	96,243	42
Services (369)	101,880	43
Meters (370)	0	44
Installations on Customers' Premises (371)	0	45
Leased Property on Customers' Premises (372)	0	46
Street Lighting and Signal Systems (373)	0	47
<b>Total Distribution Plant</b>	<b>511,321</b>	<b>0</b>
<b>GENERAL PLANT</b>		
Land and Land Rights (389)	0	48
Structures and Improvements (390)	0	49
Office Furniture and Equipment (391)	0	50
Computer Equipment (391.1)	0	51
Transportation Equipment (392)	0	52
Stores Equipment (393)	0	53
Tools, Shop and Garage Equipment (394)	0	54

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			0 34
Structures and Improvements (361)			0 35
Station Equipment (362)			0 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			49,511 38
Overhead Conductors and Devices (365)			123,914 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			139,773 41
Line Transformers (368)			96,243 42
Services (369)			101,880 43
Meters (370)			0 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			0 47
<b>Total Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>511,321</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			0 49
Office Furniture and Equipment (391)			0 50
Computer Equipment (391.1)			0 51
Transportation Equipment (392)			0 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			0 54

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
<b>GENERAL PLANT</b>		
Laboratory Equipment (395)	0	55
Power Operated Equipment (396)	0	56
Communication Equipment (397)	0	57
Miscellaneous Equipment (398)	0	58
Other Tangible Property (399)	0	59
<b>Total General Plant</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>511,321</b>	<b>0</b>
Common Utility Plant Allocated to Electric Department	0	60
<b>Total utility plant in service</b>	<b>511,321</b>	<b>0</b>

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>GENERAL PLANT</b>			
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)			0 56
Communication Equipment (397)			0 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>511,321</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>511,321</b>

## TRANSMISSION AND DISTRIBUTION LINES

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

### RURAL LINE CUSTOMERS

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

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

### MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	4,324	Monday	01/09/2006	11:00	2,075	1
February	02	4,563	Friday	02/17/2006	11:00	2,062	2
March	03	4,568	Wednesday	03/01/2006	11:00	2,442	3
April	04	4,484	Friday	04/07/2006	11:00	2,443	4
May	05	4,702	Wednesday	05/31/2006	12:00	2,328	5
June	06	5,266	Friday	06/16/2006	14:00	2,388	6
July	07	5,901	Monday	07/17/2006	15:00	2,543	7
August	08	5,799	Tuesday	08/01/2006	14:00	2,628	8
September	09	4,501	Thursday	09/07/2006	14:00	2,140	9
October	10	4,390	Tuesday	10/31/2006	11:00	2,282	10
November	11	4,376	Thursday	11/30/2006	11:00	2,211	11
December	12	4,618	Tuesday	12/05/2006	12:00	2,396	12
<b>Total</b>		<b>57,492</b>				<b>27,938</b>	

**System Name** NEW LISBON

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

Type of Reading	Supplier
60 minutes integrated	DAIRYLAND POWER

## ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
<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	323	5
Non-Conventional (wind, photovoltaic, etc.)		6
<b>Total Generation</b>	<b>323</b>	<b>7</b>
Purchases	27,938	8
Interchanges:		9
In (gross)		10
Out (gross)		11
Net	0	12
Transmission for/by others (wheeling):		13
Received		14
Delivered		15
Net	0	16
<b>Total Source of Energy</b>	<b>28,261</b>	<b>17</b>
<b>Disposition of Energy</b>		
Sales to Ultimate Consumers (including interdepartmental sales)	26,870	18
Sales For Resale		19
<b>Energy Used by the Company (excluding station use):</b>		<b>20</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>26,870</b>	<b>24</b>
<b>Energy Losses:</b>		<b>25</b>
Transmission Losses (if applicable)		26
Distribution Losses	1,391	27
<b>Total Energy Losses</b>	<b>1,391</b>	<b>28</b>
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>	<b>4.9220%</b>	<b>29</b>
<b>Total Disposition of Energy</b>	<b>28,261</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	661	5,139	1
<b>Total Sales for Residential Sales</b>		<b>661</b>	<b>5,139</b>	
<b>Commercial &amp; Industrial</b>				
SMALL POWER	CP-1	21	6,353	2
LARGE POWER	CP-2	7	11,989	3
COMMERCIAL	GS-1	125	2,124	4
INTERDEPARTMENTAL	GS-1	35	1,077	5
<b>Total Sales for Commercial &amp; Industrial</b>		<b>188</b>	<b>21,543</b>	
<b>Public Street &amp; Highway Lighting</b>				
STREET LIGHTING	MS-1	2	188	6
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>2</b>	<b>188</b>	
<b>Sales for Resale</b>				
NONE				7
<b>Total Sales for Sales for Resale</b>		<b>0</b>	<b>0</b>	
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>851</b>	<b>26,870</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>	
0		348,294	5,646	<b>353,940</b>	<b>1</b>
<b>0</b>	<b>0</b>	<b>348,294</b>	<b>5,646</b>	<b>353,940</b>	
17,911	23,157	316,103	6,501	<b>322,604</b>	<b>2</b>
31,047	34,319	586,913	12,897	<b>599,810</b>	<b>3</b>
0	0	142,667	2,197	<b>144,864</b>	<b>4</b>
900	1,086	60,160	994	<b>61,154</b>	<b>5</b>
<b>49,858</b>	<b>58,562</b>	<b>1,105,843</b>	<b>22,589</b>	<b>1,128,432</b>	
		24,674	166	<b>24,840</b>	<b>6</b>
<b>0</b>	<b>0</b>	<b>24,674</b>	<b>166</b>	<b>24,840</b>	
				0	<b>7</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>49,858</b>	<b>58,562</b>	<b>1,478,811</b>	<b>28,401</b>	<b>1,507,212</b>	



### PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	323	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	5,901	7
Date and Hour of Such Maximum Demand	7/17/2006 3	8
<b>Load Factor</b>	<b>0.0062</b>	<b>9</b>
Maximum Net Generation in Any One Day	26	10
Date of Such Maximum	7/15/2006	11
Number of Hours Generators Operated	6	12
Maximum Continuous or Dependable Capacity--kW	8,600	13
Is Plant Owned or Leased?		14
Total Production Expenses	126,567	15
<b>Cost per kWh of Net Generation (\$)</b>	<b>392</b>	<b>16</b>
Monthly Net Generation --- kWh (000):		
January	31	17
February	7	18
March	20	19
April	6	20
May	20	21
June	41	22
July	184	23
August	0	24
September	3	25
October	6	26
November	5	27
December	0	28
<b>Total kWh (000)</b>	<b>323</b>	<b>29</b>
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	482	32
Average Cost per Barrel of Oil Burned (\$)	99.5400	33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	95	36
Average Cost per Gallon (\$)	5.6800	37
kWh Net Generation per Gallon of Fuel Oil	16	38
kWh Net Generation per Gallon of Lubr. Oil	3408	39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

### PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)
Name of Plant	GENERATOR			1
Unit Identification	1			2
Type of Generation	RECIP			3
kWh Net Generation (000)	323			4
Is Generation Metered or Estimated?	M			5
Is Exciter & Station Use Metered or Estimated?	M			6
60-Minute Maximum Demand--kW (est. if not meas.)	5,901			7
Date and Hour of Such Maximum Demand	7/17/2006 3			8
<b>Load Factor</b>	<b>0.0062</b>			<b>9</b>
Maximum Net Generation in Any One Day	26			10
Date of Such Maximum	07/15/2006			11
Number of Hours Generators Operated	6			12
Maximum Continuous or Dependable Capacity--kW	8,600			13
Is Plant Owned or Leased?	O			14
Total Production Expenses	126,567			15
<b>Cost per kWh of Net Generation (\$)</b>	<b>391.8483</b>			<b>16</b>
Monthly Net Generation --- kWh (000):				
January	31			17
February	7			18
March	20			19
April	6			20
May	20			21
June	41			22
July	184			23
August	0			24
September	3			25
October	6			26
November	5			27
December	0			28
<b>Total kWh (000)</b>	<b>323</b>			<b>29</b>
Gas Consumed--Therms				30
Average Cost per Therm Burned (\$)				31
Fuel Oil Consumed Barrels (42 gal.)	482			32
Average Cost per Barrel of Oil Burned (\$)	99.5400			33
Specific Gravity				34
Average BTU per Gallon				35
Lubricating Oil Consumed--Gallons	95			36
Average Cost per Gallon (\$)	5.6800			37
kWh Net Generation per Gallon of Fuel Oil	16			38
kWh Net Generation per Gallon of Lubr. Oil	3,408			39
Does plant produce steam for heating or other purposes in addition to elec. generation?	N			40
Coal consumed--tons (2,000 lbs.)				41
Average Cost per Ton (\$)				42
Kind of Coal Used				43
Average BTU per Pound				44
Water Evaporated--Thousands of Pounds				45
Is Water Evaporated, Metered or Estimated?				46
Lbs. of Steam per Lb. of Coal or Equivalent Fuel				47
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.				48
Based on Total Coal Used at Plant				49
Based on Coal Used Solely in Electric Generation				50
Average BTU per kWh Net Generation				51
Total Cost of Fuel (Oil and/or Coal)				52
per kWh Net Generation (\$)				53
				54

### STEAM PRODUCTION PLANTS

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

#### Boilers

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

### INTERNAL COMBUSTION GENERATION PLANTS

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

#### Prime Movers

Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)	4
GENERATOR	5		RECIP	FAIRBANK MORSE		3,360	1
GENERATOR	6		RECIP	CATERPILLAR		2,848	2
GENERATOR	7		RECIP	CATERPILLAR		2,848	3
GENERATOR	2		RECIP	FAIRBANK MORSE		1,920	4
<b>Total</b>						<u><u>10,976</u></u>	

### STEAM PRODUCTION PLANTS (cont.)

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

<b>Turbine-Generators</b>									
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	<u>kWh Generated by Each Unit During Yr. (000's)</u> (m)		<u>Rated Unit Capacity</u> kW (n)      kVA (o)		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
<b>Total</b>				<b>0</b>	<b>0</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)	<u>kWh Generated by Each Unit Generator During Yr. (000's)</u> (j)		<u>Rated Unit Capacity</u> kW (k)      kVA (l)		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
1976	4,160	86	2,412	3,016	2,412	2,600	<b>1</b>
2005	12,470	118	2,250	2,310	2,250	2,300	<b>2</b>
2005	12,470	92	2,250	2,310	2,250	2,300	<b>3</b>
1966	4,160	27	1,360	1,700	1,360	1,400	<b>4</b>
<b>Total</b>		<b>323</b>	<b>8,272</b>	<b>9,336</b>	<b>8,272</b>	<b>8,600</b>	

### 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	EASTSIDE	EASTSIDE 2	WESTSIDE	1
Voltage--High Side	67,000	67,000	67,000	2
Voltage--Low Side	4,160	7,200	4,160	3
Num. Main Transformers in Operation	1	1	1	4
Total Capacity of Transformers in kVA	3,750	7,500	5,000	5
Number of Spare Transformers on Hand	0	0	0	6
15-Minute Maximum Demand in kW				7
Dt and Hr of Such Maximum Demand				8
				9
Kwh Output				10

### SUBSTATION EQUIPMENT (continued)

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

### SUBSTATION EQUIPMENT (continued)

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

**ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS**

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	890	221	33,499	1
Acquired during year	12	20	509	2
<b>Total</b>	<b>902</b>	<b>241</b>	<b>34,008</b>	<b>3</b>
Retired during year	2	0	0	4
Sales, transfers or adjustments increase (decrease)				5
<b>Number end of year</b>	<b>900</b>	<b>241</b>	<b>34,008</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				<b>7</b>
In customers' use	817	190	29,731	8
In utility's use	36	17	1,282	9
				10
Locked meters on customers' premises				11
In stock	47	34	2,995	12
<b>Total end of year</b>	<b>900</b>	<b>241</b>	<b>34,008</b>	<b>13</b>

### STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
<b>Street Lighting Non-Ornamental</b>				
Mercury Vapor	175	18	13,629	1
Sodium Vapor	100	146	70,363	2
Sodium Vapor	150	2	865	3
Sodium Vapor	250	90	96,455	4
<b>Total</b>		<b>256</b>	<b>181,312</b>	
<b>Ornamental</b>				
Sodium Vapor	100	15	6,487	5
<b>Total</b>		<b>15</b>	<b>6,487</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 25%, but not less \$5,000, please explain.

ACCT 572 - MAINTENANCE OF LINES: INCREASE REPRESENTS INCREASE IN LINE MAINTENANCE EXPENSE.

ACCT 575 - MAINTENANCE OF METERS: LESS MAINTENANCE NEEDED ON UTILITY OWNED METERS DURING THE YEAR.

ACCT 923 - OUTSIDE SERVICES EMPLOYED: REPRESENTS INCREASED EXPENDITURES TO ENGINEERING FIRM FOR GENERATOR NOISE AND BIO-DIESEL STUDIES.

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