



3013 (02-02-05)

ANNUAL REPORT

OF

Name: RIVER FALLS MUNICIPAL UTILITY

Principal Office: 125 EAST ELM STREET
RIVER FALLS, WI 54022

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

Exact Utility Name: RIVER FALLS MUNICIPAL UTILITY

Utility Address: 125 EAST ELM STREET
RIVER FALLS, WI 54022

When was utility organized? 1/1/1894

Report any change in name:

Effective Date:

Utility Web Site: www.rfmu.org

Utility employee in charge of correspondence concerning this report:

Name: MR. CARL GAULKE
Title: GENERAL MANAGER

Office Address:
125 EAST ELM STREET
RIVER FALLS, WI 54022

Telephone: (715) 425 - 0906

Fax Number: (715) 425 - 7217 EXT

E-mail Address: cgaulke@wppisys.org

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

Name: MR. JAMES DIECK
Title: UTILITY COMMISSION PRESIDENT

Office Address:
904 FALCON DRIVE
RIVER FALLS, WI 54022

Telephone: (715) 425 - 1144

Fax Number:

E-mail Address:

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

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

Name: VICKI HELLENBRAND
Title: PARTNER

Office Address: VIRCHOW, KRAUSE AND COMPANY
4600 AMERICAN PARKWAY
P.O. BOX 7389
MADISON, WI 53707-7398

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address: vhellenbrand@virchow-krause.com

Date of most recent audit report: 3/6/2007

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

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: CARRIE FISHER
Title: OFFICE MANAGER

Office Address:
125 EAST ELM STREET
RIVER FALLS, WI 54022

Telephone: (715) 425 - 0906
Fax Number: (715) 425 - 7217

E-mail Address: cfisher@wppisys.org

Name: MARK FREEBORN
Title: ELECTRIC GENERATION ENGINEER

Office Address:
125 EAST ELM STREET
RIVER FALLS, WI 54022

Telephone: (715) 425 - 0906
Fax Number: (715) 425 - 7217

E-mail Address: mfreeborn@wppisys.org

Name: MR CARL GAULKE
Title: GENERAL MANAGER

Office Address:
125 EAST ELM STREET
RIVER FALLS, WI 54022

Telephone: (715) 425 - 0906
Fax Number: (715) 425 - 7217

E-mail Address: cgaulke@wppisys.org

Name: MR CARL H. GAULKE
Title: GENERAL MANAGER

Office Address:
125 EAST ELM STREET
RIVER FALLS, WI 54022

Telephone: (715) 425 - 0906
Fax Number: (715) 425 - 7217

E-mail Address: cgaulk@wppisys.org

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR CHUCK BERANEK

Title: ELECTRIC OPERATIONS SUPERINTENDENT

Office Address:

125 EAST ELM STREET
RIVER FALLS, WI 54022

Telephone: (715) 425 - 0906 EXT

Fax Number: (715) 425 - 7217

E-mail Address: cberanek@wppisys.org

Name: MR DON GUTTING

Title: WWTF SUPERINTENDENT

Office Address:

125 EAST ELM STREET
RIVER FALLS, WI 54022

Telephone: (715) 425 - 0906 EXT

Fax Number: (715) 425 - 7217

E-mail Address: rfwwtf@sbcglobal.net

Name: MR MIKE BRANIGAN

Title: WATER WORKS SUPERINTENDENT

Office Address:

125 EAST ELM STREET
RIVER FALLS, WI 54022

Telephone: (715) 425 - 0906

Name of utility commission/committee: CITY OF RIVER FALLS UTILITY COMMISSION

Names of members of utility commission/committee:

- MR WAYNE BEEBE, COMPTROLLER
 - MR JAMES DIECK, PRESIDENT
 - MR THERON DRIER
 - MR GRANT HANSON, SECRETARY
 - MR MICHAEL KINNEY
 - MR JAMES LAPOINT, VICE PRESIDENT
 - MR MICHAEL WOOLSEY
-

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 of water or sewer treatment plant)? NO

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	11,825,612	11,865,418	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	9,429,722	9,214,141	2
Depreciation Expense (403)	1,032,268	971,898	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	686,033	658,899	5
Total Operating Expenses	11,148,023	10,844,938	
Net Operating Income	677,589	1,020,480	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	677,589	1,020,480	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	209,604	138,950	10
Miscellaneous Nonoperating Income (421)	765,137	1,282,299	11
Total Other Income	974,741	1,421,249	
Total Income	1,652,330	2,441,729	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(64,080)	(64,080)	12
Other Income Deductions (426)	199,680	173,128	13
Total Miscellaneous Income Deductions	135,600	109,048	
Income Before Interest Charges	1,516,730	2,332,681	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	325,814	339,002	14
Amortization of Debt Discount and Expense (428)	15,296	15,808	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	1,407	389	18
Interest Charged to Construction--Cr. (432)	0	250	19
Total Interest Charges	342,517	354,949	
Net Income	1,174,213	1,977,732	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	22,838,102	20,860,370	20
Balance Transferred from Income (433)	1,174,213	1,977,732	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	24,012,315	22,838,102	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	11,825,612		11,825,612	1
Total (Acct. 400):	11,825,612	0	11,825,612	
Operation and Maintenance Expense (401-402):				
Derived	9,429,722		9,429,722	2
Total (Acct. 401-402):	9,429,722	0	9,429,722	
Depreciation Expense (403):				
Derived	1,032,268		1,032,268	3
Total (Acct. 403):	1,032,268	0	1,032,268	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	686,033		686,033	5
Total (Acct. 408):	686,033	0	686,033	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	677,589	0	677,589	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE	0		0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	10
Total (Acct. 418):	0	0	0	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
INTEREST EARNED ON INVESTMENTS AND SPECIAL FU	209,604	0	209,604 11
Total (Acct. 419):	209,604	0	209,604
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	██████████	594,325	594,325 12
Contributed Plant - Electric	██████████	170,812	170,812 13
NONE	0	0	0 14
Total (Acct. 421):	0	765,137	765,137
TOTAL OTHER INCOME:	209,604	765,137	974,741

MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(64,080)	██████████	(64,080) 15
NONE	0	0	0 16
Total (Acct. 425):	(64,080)	0	(64,080)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	██████████	120,518	120,518 17
Depreciation Expense on Contributed Plant - Electric	██████████	77,251	77,251 18
MEUW LEGISLATIVE & REGULATORY MEMBER DUES	1,911	0	1,911 19
Total (Acct. 426):	1,911	197,769	199,680
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(62,169)	197,769	135,600

INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	325,814	██████████	325,814 20
Total (Acct. 427):	325,814	0	325,814
Amortization of Debt Discount and Expense (428):			
AMORTIZATION OF REVENUE BONDS DEBT DISCOUNT	15,296	██████████	15,296 21
Total (Acct. 428):	15,296	0	15,296
Amortization of Premium on Debt--Cr. (429):			
NONE	0	██████████	0 22
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0	██████████	0 23
Total (Acct. 430):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	1,407		1,407 24
Total (Acct. 431):	1,407	0	1,407
Interest Charged to Construction--Cr. (432):			
NONE	0		0 25
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	342,517	0	342,517
NET INCOME:	606,845	567,368	1,174,213
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	14,793,138	8,044,964	22,838,102 26
Total (Acct. 216):	14,793,138	8,044,964	22,838,102
Balance Transferred from Income (433):			
Derived	606,845	567,368	1,174,213 27
Total (Acct. 433):	606,845	567,368	1,174,213
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 28
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 29
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 30
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 31
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	15,399,983	8,612,332	24,012,315

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,345,246	10,480,366	0	0	11,825,612	1
Less: interdepartmental sales	1,528		0	0	1,528	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained			1,887		1,887	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	1,343,718	10,478,479	0	0	11,822,197	

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	257,965	51,129	309,094	1
Electric operating expenses	932,786	184,879	1,117,665	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	9,941	1,970	11,911	8
Electric utility plant accounts	125,919	24,957	150,876	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	1,680	333	2,013	13
Accum. prov. for depreciation of electric plant	20,167	3,997	24,164	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	267,265	(267,265)	0	18
All other accounts			0	19
Total Payroll	1,615,723	0	1,615,723	

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	5.7	1
Electric	23.1	2
Gas		3
Sewer	7.9	4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	41,758,176	40,503,424	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	13,801,904	12,777,666	2
Net Utility Plant	27,956,272	27,725,758	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	27,956,272	27,725,758	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	536,998	602,275	7
Other Investments (124)	539,384	434,318	8
Special Funds (125-128)	1,983,171	1,919,785	9
Total Other Property and Investments	3,059,553	2,956,378	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	683,128	966,968	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	250	250	12
Temporary Cash Investments (136)	1,188,271	1,181,942	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	963,395	1,103,664	15
Other Accounts Receivable (143)	102,205	38,287	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	10,667	5,114	18
Materials and Supplies (151-163)	394,260	395,096	19
Prepayments (165)	27,310	71,683	20
Interest and Dividends Receivable (171)	4,798	4,329	21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	3,374,284	3,767,333	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	105,816	121,112	24
Other Deferred Debits (182-186)	317,502	16,240	25
Total Deferred Debits	423,318	137,352	
Total Assets and Other Debits	34,813,427	34,586,821	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	515,390	504,953	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	24,012,315	22,838,102	28
Total Proprietary Capital	24,527,705	23,343,055	
LONG-TERM DEBT			
Bonds (221-222)	5,555,923	6,180,774	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	1,877,693	2,128,708	31
Total Long-Term Debt	7,433,616	8,309,482	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	870,295	960,765	33
Payables to Municipality (233)	0	0	34
Customer Deposits (235)	34,118	33,481	35
Taxes Accrued (236)	0	0	36
Interest Accrued (237)	94,197	87,414	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)	10,057	12,793	40
Miscellaneous Current and Accrued Liabilities (242)	272,482	266,154	41
Total Current and Accrued Liabilities	1,281,149	1,360,607	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	461,982	394,346	43
Other Deferred Credits (253)	1,108,975	1,179,331	44
Total Deferred Credits	1,570,957	1,573,677	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	34,813,427	34,586,821	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	14,218,521	0	0	26,284,903	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	5,751,843	0	0	24,401,806	2
Utility Plant in Service - Contributed Plant (101.2)	8,775,769	0	0	2,248,450	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)	101,857			478,451	9
Total Utility Plant	14,629,469	0	0	27,128,707	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	1,585,492	0	0	10,433,409	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	869,399	0	0	913,604	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					12
Accumulated Provision for Depreciation of Property Held for Future Use (113)					13
Accumulated Provision for Amortization of Utility Plant in Service (114)					14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					15
Accumulated Provision for Amortization of Property Held for Future Use (116)					16
Total Accumulated Provision	2,454,891	0	0	11,347,013	
Net Utility Plant	12,174,578	0	0	15,781,694	

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

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

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	1,426,949	9,693,643			11,120,592	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	156,767	875,501			1,032,268	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	37,691				37,691	6
Accruals charged other						7
accounts (specify):						8
TRANSPORTATION CLEARING AC	2,911	65,892			68,803	9
Salvage	474	16,125			16,599	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	197,843	957,518	0	0	1,155,361	16
Debits during year						17
Book cost of plant retired	37,367	202,187			239,554	18
Cost of removal	1,933	15,566			17,499	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
Total debits	39,300	217,753	0	0	257,053	25
Balance end of year (111.1)	1,585,492	10,433,408	0	0	12,018,900	26

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

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

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	806,633	850,441			1,657,074	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	120,518	77,251			197,769	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0	2,544			2,544	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	120,518	79,795	0	0	200,313	16
Debits during year						17
Book cost of plant retired	52,332	11,739			64,071	18
Cost of removal	5,420	4,893			10,313	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
Total debits	57,752	16,632	0	0	74,384	25
Balance end of year (111.1)	869,399	913,604	0	0	1,783,003	26

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)	31,272				31,272	38,091	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			349,961		349,961	344,946	3
Total Electric Utility					381,233	383,037	

Account	Total End of Year	Amount Prior Year	
Electric utility total	381,233	383,037	1
Water utility (154)	13,027	12,059	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	394,260	395,096	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
ELECTRIC MORTGAGE REVENUE BOND 1994	2,827	428	7,774	1
ELECTRIC MORTGAGE REVENUE BOND 1998	5,376	428	36,290	2
ELECTRIC MORTGAGE REVENUE BOND 2002	5,745	428	61,752	3
WATER WORKS MORTGAGE REVENUE BOND 1991	1,348	428	0	4
Total			105,816	
Unamortized premium on debt (251)				
NONE				5
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	504,953	1
Changes during year (explain):		
ELECTRIC EXTENSIONS FOR SIRENS	4,171	2
ELECTRIC EXTENSION FOR INDUSTRIAL PARK SIGN	1,064	3
FIBER	5,202	4
Balance end of year	<u>515,390</u>	

BONDS (ACCTS. 221 AND 222)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
WATER WORKS MORTG. REVENUE BONDS	05/14/1991	10/01/2006	6.80%	0	1
ELECTRIC MORTG. REVENUE BONDS 1994	04/05/1994	10/01/2009	5.40%	310,000	2
ELECTRIC MORTG. REVENUE BOND, 1998	06/23/1998	10/01/2013	4.40%	2,610,000	3
DUE TO MUNICIPALITY ASSESSMENT	12/01/2001	12/01/2011	4.26%	55,923	4
ELECTRIC MORT REVENUE BOND 2002	11/01/2002	10/01/2017	2.50%	2,580,000	5
Total Bonds (Account 221):				5,555,923	
Total Reacquired Bonds (Account 222)				0	6

Net amount of bonds outstanding December 31: 5,555,923

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
AMR LOAN STATE FUND (1)	01/26/2004	03/15/2008	2.75%	16,236	1
AMR LOAN STATE FUND (2)	07/27/2004	03/15/2009	2.75%	72,390	2
AMR LOAN STATE FUND (3)	03/15/2005	03/15/2015	4.00%	276,601	3
AMR LOAN STATE FUND (4)	07/19/2005	03/15/2015	4.00%	423,956	4
AMR LOAN STATE FUND (5)	11/17/2005	03/15/2015	4.00%	329,556	5
ELECTRIC UNFUNDED PENSION DEBT	12/31/2003	02/01/2013	5.03%	96,192	6
WATER LOAN (2) 2003	12/28/2003	12/28/2010	3.73%	100,540	7
WATER LOAN 2003	03/10/2003	02/10/2013	4.60%	536,559	8
WATER UNFUNDED PENSION DEBT	12/31/2003	02/01/2013	5.03%	25,663	9
ADVANCE FROM ELECTRIC UTILITY TO WATER	12/01/1997	12/01/2006	5.00%	0	10
Total for Account 224				1,877,693	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	209,167	2
Charged electric department expense	476,866	3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	686,033	
Taxes paid during year:		
County, state and local taxes	559,353	6
Social Security taxes	101,023	7
PSC Remainder Assessment	10,755	8
Other (explain):		
WI GROSS RECEIPT TAX	14,902	9
Total payments and other debits	686,033	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
WATER WORKS MORTGAGE REVENUE 1991	1,370	4,110	5,480	0	2
ELECTRIC MORTGAGE REVENUE BOND 1994	5,625	21,218	22,500	4,343	3
ELECTRIC MORTGAGE REVENUE BONDS 1998	31,754	124,265	127,015	29,004	4
ELECTRIC MORTGAGE REVENUE BONDS 2002	23,586	93,155	94,343	22,398	5
DUE TO MUNICIPALITY	0	2,802	2,802	0	6
Subtotal	62,335	245,550	252,140	55,745	
Advances from Municipality (223)					
NONE	0			0	7
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
WATER/SEWER ADVANCE FROM ELECTRIC	0	1,825	1,825	0	8
WATER LOAN 2003	0	26,867	26,867	0	9
ELECTRIC UNFUNDED PENSION	2,154	4,815	4,976	1,993	10
WATER UNFUNDED PENSION	575	1,285	1,328	532	11
WATER LOAN 2003 (2)	0	4,270	4,270	0	12
WATER AMR LOAN STATE FUND	22,350	41,202	27,625	35,927	13
Subtotal	25,079	80,264	66,891	38,452	
Notes Payable (231)					
CUSTOMER DEPOSITS	0	1,407	1,407	0	14
Subtotal	0	1,407	1,407	0	
Total	87,414	327,221	320,438	94,197	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
ADVANCES TO WATER AND SEWER UTILITY	536,998	1
Total (Acct. 123):	536,998	
Other Investments (124):		
WATER IMPACT FEES	532,287	2
WATER ASSESSMENTS	7,097	3
Total (Acct. 124):	539,384	
Sinking Funds (125):		
ELECTRIC STREET LIGHTING RESERVE	36,899	4
SUBSTATION RESERVE	330,603	5
DISTRIBUTION DEVELOPEMENT RESERVE	115,100	6
TRANSMISSION RESERVE	393,250	7
CAPACITY PAYMENT RESERVE	67,373	8
ELECTRIC VEHICLE RESERVE	253,230	9
ELECTRIC FACILITY RESERVE	375,696	10
ELECTRIC HYDRO RESERVE	47,917	11
WATER VEHICLE RESERVE	52,222	12
WATER FACILITY RESERVE	175,576	13
WATER UTILITY IMPROVEMENT RESERVE	97,613	14
Total (Acct. 125):	1,945,479	
Depreciation Fund (126):		
NONE		15
Total (Acct. 126):	0	
Other Special Funds (128):		
CUSTOMER DEPOSITS	37,692	16
Total (Acct. 128):	37,692	
Interest Special Deposits (132):		
NONE		17
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		18
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		19
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	97,541	20

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)	
Customer Accounts Receivable (142):		
Electric	865,854	21
Sewer (Regulated)		22
Other (specify):		
NONE		23
Total (Acct. 142):	963,395	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		24
Merchandising, jobbing and contract work		25
Other (specify):		
WATER A/R	37,662	26
ELECTRIC A/R	64,543	27
Total (Acct. 143):	102,205	
Receivables from Municipality (145):		
WATER	3,040	28
ELECTRIC	7,627	29
Total (Acct. 145):	10,667	
Prepayments (165):		
AUTO, WORKERS COMP, GENERAL LIAB, UMBRELLA, AND PROP INSUR	26,528	30
LIFE INSURANCE	233	31
DISABILITY INSURANCE	549	32
Total (Acct. 165):	27,310	
Extraordinary Property Losses (182):		
NONE		33
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
STH 35 NORTH 24" CASINGS	16,240	34
WELL #6 CASING	301,262	35
Total (Acct. 183):	317,502	
Clearing Accounts (184):		
NONE		36
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		37
Total (Acct. 185):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)
Miscellaneous Deferred Debits (186):	
NONE	38
Total (Acct. 186):	0
Payables to Municipality (233):	
NONE	39
Total (Acct. 233):	0
Other Deferred Credits (253):	
Regulatory Liability	1,089,352 40
PUBLIC BENEFITS	19,623 41
Total (Acct. 253):	1,108,975

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	6,120,690	24,184,355	0	0	30,305,045	1
Materials and Supplies	12,543	382,135	0	0	394,678	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	1,506,220	10,063,525	0	0	11,569,745	4
Customer Advances for Construction	428,164				428,164	5
Regulatory Liability	514,119	607,273	0	0	1,121,392	6
NONE					0	7
Average Net Rate Base	3,684,730	13,895,692	0	0	17,580,422	
Net Operating Income	355,637	321,952	0	0	677,589	8
Net Operating Income as a percent of						
Average Net Rate Base	9.65%	2.32%	N/A	N/A	3.85%	

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	528,808	624,624	0	0	1,153,432	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	29,378	34,702	0	0	64,080	3
Other (specify):						
NONE					0	4
Balance End of Year	499,430	589,922	0	0	1,089,352	

FINANCIAL SECTION FOOTNOTES

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

General footnotes

Done

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

Done

If Interest Accrued During Year (for other than Bonds (221)) is non-zero AND the Notes Payable and Miscellaneous Long-Term Debt schedule shows a Principal Amount EOY of zero or less, please explain.

Done

Bonds (221): If Interest Accrued During Year is zero AND the Bonds schedule shows a Principal Amount EOY greater than zero, please explain.

Done

If Interest Accrued During Year (for other than Bonds (221)) is zero AND the Notes Payable and Miscellaneous Long-Term Debt schedule shows a Principal Amount EOY greater than zero, please explain.

Account 231, value \$1,407: This reflects interest paid out on customer deposits. It is not related to a long-term debt. The dollar amount of the customer deposits is included in current and accrued liabilities.

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

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

Account 143 - Electric - City of River Falls \$39,997; WPPI \$11,206. Water - City of River Falls \$8,531; River Falls Area Hospital \$24,061. These are our accounts receivable amounts that are not part of Utility Billing.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	1,228,096	1,157,572	1
Total Sales of Water	1,228,096	1,157,572	
Other Operating Revenues			
Forfeited Discounts (470)	4,122	3,392	2
Miscellaneous Service Revenues (471)	31,442	30,335	3
Rents from Water Property (472)	45,251	46,268	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	36,335	37,671	6
Total Other Operating Revenues	117,150	117,666	
Total Operating Revenues	1,345,246	1,275,238	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	0	0	7
Pumping Expenses (620-633)	109,248	117,885	8
Water Treatment Expenses (640-652)	44,108	52,293	9
Transmission and Distribution Expenses (660-678)	199,941	166,891	10
Customer Accounts Expenses (901-905)	62,107	59,137	11
Sales Expenses (910)	914	818	12
Administrative and General Expenses (920-932)	207,357	193,279	13
Total Operation and Maintenance Expenses	623,675	590,303	
Other Operating Expenses			
Depreciation Expense (403)	156,767	150,041	14
Amortization Expense (404-407)	0	0	15
Taxes (408)	209,167	190,430	16
Total Other Operating Expenses	365,934	340,471	
Total Operating Expenses	989,609	930,774	
NET OPERATING INCOME	355,637	344,464	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	14	703	2,021	2
Industrial				3
Total Unmetered Sales to General Customers (460)	14	703	2,021	
Metered Sales to General Customers (461)				
Residential	3,720	197,899	455,572	4
Commercial	399	120,479	160,974	5
Industrial				6
Total Metered Sales to General Customers (461)	4,119	318,378	616,546	
Private Fire Protection Service (462)	70		44,976	7
Public Fire Protection Service (463)	3,968		466,186	8
Other Sales to Public Authorities (464)	67	77,599	96,839	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	1	1,111	1,528	12
Total Sales of Water	8,239	397,791	1,228,096	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	466,186	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
NONE	0	4
Total Public Fire Protection Service (463)	466,186	
Forfeited Discounts (470):		
Customer late payment charges	4,122	5
Other (specify):		
NONE	0	6
Total Forfeited Discounts (470)	4,122	
Miscellaneous Service Revenues (471):		
INITIATION FEE/OCCUPANCY CHARGE	20,450	7
FLUSHING AGREEMENT	6,290	8
MISCELLANEOUS	4,702	9
Total Miscellaneous Service Revenues (471)	31,442	
Rents from Water Property (472):		
RENTAL FEE FROM MIDWEST WIRELESS	18,341	10
RENTAL FEE FROM SPRINT	14,200	11
RENTAL FEE FROM T-MOBILE	12,710	12
Total Rents from Water Property (472)	45,251	
Interdepartmental Rents (473):		
NONE		13
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	36,135	14
Other (specify):		
MISCELLANEOUS	200	15
Total Other Water Revenues (474)	36,335	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)	0	0	1
Operation Labor and Expenses (601)	0	0	2
Purchased Water (602)	0	0	3
Miscellaneous Expenses (603)	0	0	4
Rents (604)	0	0	5
Maintenance Supervision and Engineering (610)	0	0	6
Maintenance of Structures and Improvements (611)	0	0	7
Maintenance of Collecting and Impounding Reservoirs (612)	0	0	8
Maintenance of Lake, River and Other Intakes (613)	0	0	9
Maintenance of Wells and Springs (614)	0	0	10
Maintenance of Infiltration Galleries and Tunnels (615)	0	0	11
Maintenance of Supply Mains (616)	0	0	12
Maintenance of Miscellaneous Water Source Plant (617)	0	0	13
Total Source of Supply Expenses	0	0	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	7,118	5,259	14
Fuel for Power Production (621)	0	0	15
Power Production Labor and Expenses (622)	0	0	16
Fuel or Power Purchased for Pumping (623)	57,476	57,313	17
Pumping Labor and Expenses (624)	26,473	26,720	18
Expenses Transferred--Credit (625)	0	0	19
Miscellaneous Expenses (626)	246	14	20
Rents (627)	0	0	21
Maintenance Supervision and Engineering (630)	0	0	22
Maintenance of Structures and Improvements (631)	5,623	12,658	23
Maintenance of Power Production Equipment (632)	112	747	24
Maintenance of Pumping Equipment (633)	12,200	15,174	25
Total Pumping Expenses	109,248	117,885	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	8,070	8,430	26
Chemicals (641)	21,566	25,673	27

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
WATER TREATMENT EXPENSES			
Operation Labor and Expenses (642)	11,674	15,438	28
Miscellaneous Expenses (643)	0	0	29
Rents (644)	0	0	30
Maintenance Supervision and Engineering (650)	0	0	31
Maintenance of Structures and Improvements (651)	0	0	32
Maintenance of Water Treatment Equipment (652)	2,798	2,752	33
Total Water Treatment Expenses	44,108	52,293	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)	22,688	6,299	34
Storage Facilities Expenses (661)	6,927	3,054	35
Transmission and Distribution Lines Expenses (662)	17,483	18,775	36
Meter Expenses (663)	31,543	33,446	37
Customer Installations Expenses (664)	2,180	1,436	38
Miscellaneous Expenses (665)	15,389	23,140	39
Rents (666)	0	0	40
Maintenance Supervision and Engineering (670)	15,192	8,194	41
Maintenance of Structures and Improvements (671)	10,336	8,797	42
Maintenance of Distribution Reservoirs and Standpipes (672)	12,265	5,671	43
Maintenance of Transmission and Distribution Mains (673)	30,399	25,389	44
Maintenance of Fire Mains (674)	0	0	45
Maintenance of Services (675)	16,115	14,435	46
Maintenance of Meters (676)	27	4	47
Maintenance of Hydrants (677)	19,397	18,251	48
Maintenance of Miscellaneous Plant (678)	0	0	49
Total Transmission and Distribution Expenses	199,941	166,891	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	0	0	50
Meter Reading Labor (902)	6,053	6,873	51
Customer Records and Collection Expenses (903)	56,054	52,264	52
Uncollectible Accounts (904)	0	0	53

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Miscellaneous Customer Accounts Expenses (905)	0	0	54
Total Customer Accounts Expenses	62,107	59,137	
SALES EXPENSES			
Sales Expenses (910)	914	818	55
Total Sales Expenses	914	818	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	57,900	58,389	56
Office Supplies and Expenses (921)	16,956	16,751	57
Administrative Expenses Transferred--Credit (922)	0	0	58
Outside Services Employed (923)	20,124	12,251	59
Property Insurance (924)	2,190	7,313	60
Injuries and Damages (925)	13,226	8,670	61
Employee Pensions and Benefits (926)	83,064	73,839	62
Regulatory Commission Expenses (928)	0	0	63
Duplicate Charges--Credit (929)	0	0	64
Miscellaneous General Expenses (930)	7,236	9,387	65
Rents (931)	6,661	6,679	66
Maintenance of General Plant (932)	0	0	67
Total Administrative and General Expenses	207,357	193,279	
Total Operation and Maintenance Expenses	623,675	590,303	

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		199,554	181,014	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		8,681	6,814	2
Net property tax equivalent		190,873	174,200	
Social Security		19,067	20,657	3
PSC Remainder Assessment		1,156	1,105	4
Other (specify): AMOUNT OF SOCIAL SECURITY CHARGED TO PLANT		(1,929)	(5,532)	5
Total tax expense		209,167	190,430	

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			Pierce	Saint Croix			1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.172790	0.169022			3
County tax rate	mills		3.939878	2.756315			4
Local tax rate	mills		5.017201	4.904097			5
School tax rate	mills		8.249153	8.069259			6
Voc. school tax rate	mills		1.543074	1.509423			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
Total tax rate	mills		18.922096	17.408116			10
Less: state credit	mills		1.321934	1.020837			11
Net tax rate	mills		17.600162	16.387279			12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.017201	4.904097			14
Combined School Tax Rate	mills		9.792227	9.578682			15
Other Tax Rate - Local	mills		0.000000	0.000000			16
Total Local & School Tax	mills		14.809428	14.482779			17
Total Tax Rate	mills		18.922096	17.408116			18
Ratio of Local and School Tax to Total	dec.		0.782653	0.831956			19
Total tax net of state credit	mills		17.600162	16.387279			20
Net Local and School Tax Rate	mills		13.774813	13.633488			21
Utility Plant, Jan. 1	\$	14,218,521	12,227,928	1,990,593			22
Materials & Supplies	\$	12,059	10,370	1,689			23
Subtotal	\$	14,230,580	12,238,298	1,992,282			24
Less: Plant Outside Limits	\$	0	0	0			25
Taxable Assets	\$	14,230,580	12,238,298	1,992,282			26
Assessment Ratio	dec.		1.016328	1.039000			27
Assessed Value	\$	14,508,106	12,438,125	2,069,981			28
Net Local & School Rate	mills		13.774813	13.633488			29
Tax Equiv. Computed for Current Year	\$	199,554	171,333	28,221			30
Tax Equivalent per 1994 PSC Report	\$	132,020					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	199,554					34

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	2,707		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)	87,720		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	90,427	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	92,389	2,150	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	191,390		17
Diesel Pumping Equipment (326)	29,465		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	313,244	2,150	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	46,219		23
Total Water Treatment Plant	46,219	0	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			2,707	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)			87,720	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	90,427	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			94,539	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			191,390	17
Diesel Pumping Equipment (326)			29,465	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	315,394	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			46,219	23
Total Water Treatment Plant	0	0	46,219	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	412		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	847,408		26
Transmission and Distribution Mains (343)	2,338,244	13,503	27
Fire Mains (344)	0		28
Services (345)	387,210	23,076	29
Meters (346)	1,240,163	48,128	30
Hydrants (348)	267,979	1,673	31
Other Transmission and Distribution Plant (349)	407,762		32
Total Transmission and Distribution Plant	5,489,178	86,380	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	204,463	427	34
Office Furniture and Equipment (391)	24,487	3,949	35
Computer Equipment (391.1)	81,352	7,802	36
Transportation Equipment (392)	57,513		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	10,288		39
Laboratory Equipment (395)	11,683		40
Power Operated Equipment (396)	8,732	18,497	41
Communication Equipment (397)	5,880		42
SCADA Equipment (397.1)	146,072		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	550,470	30,675	
Total utility plant in service directly assignable	6,489,538	119,205	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	6,489,538	119,205	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			412 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			847,408 26
Transmission and Distribution Mains (343)	18,475	(435,773)	1,897,499 27
Fire Mains (344)			0 28
Services (345)	63		410,223 29
Meters (346)	17,852		1,270,439 30
Hydrants (348)	129	(21,272)	248,251 31
Other Transmission and Distribution Plant (349)		(360,886)	46,876 32
Total Transmission and Distribution Plant	36,519	(817,931)	4,721,108
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			204,890 34
Office Furniture and Equipment (391)			28,436 35
Computer Equipment (391.1)	848		88,306 36
Transportation Equipment (392)			57,513 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			10,288 39
Laboratory Equipment (395)			11,683 40
Power Operated Equipment (396)			27,229 41
Communication Equipment (397)			5,880 42
SCADA Equipment (397.1)		(1,602)	144,470 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	848	(1,602)	578,695
Total utility plant in service directly assignable	37,367	(819,533)	5,751,843
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	37,367	(819,533)	5,751,843

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

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

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

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

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

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
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)	5,270,460	302,003	27
Fire Mains (344)	0		28
Services (345)	1,289,874	122,274	29
Meters (346)	0	2,140	30
Hydrants (348)	874,340	59,833	31
Other Transmission and Distribution Plant (349)	85,322		32
Total Transmission and Distribution Plant	7,519,996	486,250	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	2,321		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	2,321	0	
Total utility plant in service directly assignable	7,522,317	486,250	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	7,522,317	486,250	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)	51,793	435,774	5,956,444 27
Fire Mains (344)			0 28
Services (345)	176		1,411,972 29
Meters (346)			2,140 30
Hydrants (348)	363	21,272	955,082 31
Other Transmission and Distribution Plant (349)		360,886	446,208 32
Total Transmission and Distribution Plant	52,332	817,932	8,771,846
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)		1,602	3,923 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	1,602	3,923
Total utility plant in service directly assignable	52,332	819,534	8,775,769
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	52,332	819,534	8,775,769

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

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	79,230	2.94%	2,579	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	79,230		2,579	
PUMPING PLANT				
Structures and Improvements (321)	48,408	2.44%	2,281	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	142,997	5.00%	9,568	12
Diesel Pumping Equipment (326)	28,729	4.29%	1,264	13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
Total Pumping Plant	220,134		13,113	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	33,201	6.00%	2,774	17
Total Water Treatment Plant	33,201		2,774	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	272,649	1.87%	15,847	19
Transmission and Distribution Mains (343)	179,978	1.10%	23,297	20
Fire Mains (344)	0			21
Services (345)	75,920	2.09%	8,332	22
Meters (346)	250,981	6.00%	75,319	23
Hydrants (348)	37,359	1.85%	4,774	24

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					81,809	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	81,809	
321					50,689	8
322					0	9
323					0	10
324					0	11
325					152,565	12
326					29,993	13
327					0	14
328					0	15
	0	0	0	0	233,247	
331					0	16
332					35,975	17
	0	0	0	0	35,975	
341					0	18
342					288,496	19
343	18,475				184,800	20
344					0	21
345	63	1,867			82,322	22
346	17,852		474		308,922	23
348	129	66			41,938	24

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

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION AND DISTRIBUTION PLANT				
Other Transmission and Distribution Plant (349)	10,920	5.00%	11,366	25
Total Transmission and Distribution Plant	827,807		138,935	
GENERAL PLANT				
Structures and Improvements (390)	74,725	2.25%	4,606	26
Office Furniture and Equipment (391)	6,564	5.83%	1,542	27
Computer Equipment (391.1)	54,616	26.67%	15,908	28
Transportation Equipment (392)	54,603	10.50%	2,910	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	6,133	5.83%	601	31
Laboratory Equipment (395)	8,680	5.83%	681	32
Power Operated Equipment (396)	5,754	6.00%	1,079	33
Communication Equipment (397)	2,784	9.17%	539	34
SCADA Equipment (397.1)	52,718	8.33%	12,102	35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	266,577		39,968	
Total accum. prov. directly assignable	1,426,949		197,369	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	1,426,949		197,369	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					22,286 25
	36,519	1,933	474	0	928,764
390					79,331 26
391					8,106 27
391.1	848				69,676 28
392					57,513 29
393					0 30
394					6,734 31
395					9,361 32
396					6,833 33
397					3,323 34
397.1					64,820 35
398					0 36
399					0 37
	848	0	0	0	305,697
	37,367	1,933	474	0	1,585,492
					0 38
	37,367	1,933	474	0	1,585,492

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
SOURCE OF SUPPLY PLANT			
Structures and Improvements (311)	0		1
Collecting and Impounding Reservoirs (312)	0		2
Lake, River and Other Intakes (313)	0		3
Wells and Springs (314)	0		4
Infiltration Galleries and Tunnels (315)	0		5
Supply Mains (316)	0		6
Other Water Source Plant (317)	0		7
Total Source of Supply Plant	0		0
PUMPING PLANT			
Structures and Improvements (321)	0		8
Boiler Plant Equipment (322)	0		9
Other Power Production Equipment (323)	0		10
Steam Pumping Equipment (324)	0		11
Electric Pumping Equipment (325)	0		12
Diesel Pumping Equipment (326)	0		13
Hydraulic Pumping Equipment (327)	0		14
Other Pumping Equipment (328)	0		15
Total Pumping Plant	0		0
WATER TREATMENT PLANT			
Structures and Improvements (331)	0		16
Water Treatment Equipment (332)	0		17
Total Water Treatment Plant	0		0
TRANSMISSION AND DISTRIBUTION PLANT			
Structures and Improvements (341)	0		18
Distribution Reservoirs and Standpipes (342)	0		19
Transmission and Distribution Mains (343)	473,510	1.10%	61,748
Fire Mains (344)	0		21
Services (345)	216,129	2.09%	28,235
Meters (346)	0	6.00%	64
Hydrants (348)	103,800	1.85%	16,923

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
317					0 7
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
321					0 8
322					0 9
323					0 10
324					0 11
325					0 12
326					0 13
327					0 14
328					0 15
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
331					0 16
332					0 17
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
341					0 18
342					0 19
343	51,793				483,465 20
344					0 21
345	176	5,234			238,954 22
346					64 23
348	363	186			120,174 24

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

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION AND DISTRIBUTION PLANT				
Other Transmission and Distribution Plant (349)	13,097	5.00%	13,288	25
Total Transmission and Distribution Plant	806,536		120,258	
GENERAL PLANT				
Structures and Improvements (390)	0			26
Office Furniture and Equipment (391)	0			27
Computer Equipment (391.1)	0			28
Transportation Equipment (392)	0			29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	0			31
Laboratory Equipment (395)	0			32
Power Operated Equipment (396)	0			33
Communication Equipment (397)	0			34
SCADA Equipment (397.1)	97	8.33%	260	35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	97		260	
Total accum. prov. directly assignable	806,633		120,518	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	806,633		120,518	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					26,385 25
	52,332	5,420	0	0	869,042
390					0 26
391					0 27
391.1					0 28
392					0 29
393					0 30
394					0 31
395					0 32
396					0 33
397					0 34
397.1					357 35
398					0 36
399					0 37
	0	0	0	0	357
	52,332	5,420	0	0	869,399
					0 38
	52,332	5,420	0	0	869,399

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

Sources of Water Supply					
Month	Purchased Water Gallons (000's)	Surface Water Gallons (000's)	Ground Water Gallons (000's)	Total Gallons All Methods (000's)	
(a)	(b)	(c)	(d)	(e)	
January			27,604	27,604	1
February			27,616	27,616	2
March			31,284	31,284	3
April			31,391	31,391	4
May			34,803	34,803	5
June			52,664	52,664	6
July			61,110	61,110	7
August			38,401	38,401	8
September			36,402	36,402	9
October			32,307	32,307	10
November			28,999	28,999	11
December			29,214	29,214	12
Total annual pumpage	0	0	431,795	431,795	
Less: Water sold				397,791	13
Volume pumped but not sold				34,004	14
Volume sold as a percent of volume pumped				92%	15
Volume used for water production, water quality and system maintenance				6,188	16
Volume related to equipment/system malfunction				3,504	17
Non-utility volume NOT included in water sales				1,986	18
Total volume not sold but accounted for				11,678	19
Volume pumped but unaccounted for				22,326	20
Percent of water lost				5%	21
If more than 15%, indicate causes:					22
If more than 15%, 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.)				2,666	24
Date of maximum: 6/30/2006					25
Cause of maximum:					26
Weather conditions and irrigation.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				666	27
Date of minimum: 12/31/2006					28
Total KWH used for pumping for the year				569,100	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
2ND STREET (FORMERLY OAK ST)	2	382	19	1,699,200	Yes	1
CEDAR STREET	3	382	24	1,728,000	Yes	2
SYCAMORE STREET	4	401	16	1,454,400	Yes	3
WEST DIVISION STREET	5	386	20	2,232,000	Yes	4

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	2	3	4	1
Location	OAK STREET	CEDAR STREET	SYCAMORE STREET	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	GOULDS	GOULDS	GOULDS	5
Year Installed	1998	1999	1995	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,180	1,200	1,010	8
Pump Motor or Standby Engine Mfr	U.S.	U.S.	U.S.	10
Year Installed	1998	1999	1967	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	125	60	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	5			14
Location	WEST DIVISION STREET			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	PEERLESS			18
Year Installed	1980			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	1,550			21
Pump Motor or Standby Engine Mfr	WESTINGHOUSE			23
Year Installed	1980			24
Type	ELECTRIC			25
Horsepower	200			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	GOLFVIEW TOWER	MOUND RESERVOIR	SYCAMORE TOWER	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	ET	3
Year constructed	1991	1989	1960	4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	124	128	130	6
Total capacity in gallons (actual)	250,000	750,000	300,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	0.0000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)				
M	D	0.750	2,023	0	0	0	2,023	1	
M	D	1.250	105	0	0	0	105	2	
M	D	1.500	989	0	0	0	989	3	
M	D	2.000	67	0	0	0	67	4	
M	D	2.500	1,281	0	0	0	1,281	5	
M	D	3.000	180	0	0	0	180	6	
M	D	4.000	21,602	0	0	0	21,602	7	
M	D	6.000	90,224	0	823	0	89,401	8	
M	D	8.000	98,811	6,973	46	0	105,738	9	
M	D	10.000	545	1,100	0	0	1,645	10	
M	S	10.000	47,261	0	885	0	46,376	11	
M	D	12.000	6,951	493	14	0	7,430	12	
M	S	12.000	18,758	0	0	0	18,758	13	
M	T	12.000	7,185	0	0	0	7,185	14	
M	D	14.000	5,633	0	0	0	5,633	15	
M	D	16.000	3,859	0	0	0	3,859	16	
M	T	16.000	12,944	0	0	0	12,944	17	
Total Within Municipality			318,418	8,566	1,768	0	325,216		
Total Utility			318,418	8,566	1,768	0	325,216		

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	2,090	2	5	0	2,087	26	1
M	1.000	1,535	134	0	0	1,669	542	2
M	1.250	10	0	0	0	10	0	3
M	1.500	91	0	0	0	91	4	4
M	2.000	60	0	0	0	60	13	5
M	3.000	14	0	0	0	14	0	6
M	4.000	13	1	0	0	14	4	7
M	5.000	1	0	0	0	1	0	8
M	6.000	30	2	0	0	32	27	9
M	8.000	28	0	0	0	28	18	10
Total Utility		3,872	139	5	0	4,006	634	

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	155	0	129	(8)	18	18	1
0.750	3,837	169	0	20	4,026	73	2
1.000	109	0	2	0	107	10	3
1.250	0	0	0	0	0	0	4
1.500	84	3	2	7	92	38	5
2.000	57	6	4	3	62	26	6
3.000	34	1	1	0	34	19	7
4.000	7	0	0	0	7	5	8
6.000	2	0	0	0	2	2	9
8.000	1	0	0	0	1	1	10
Total:	4,286	179	138	22	4,349	192	

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	7	2	0	0	1	8	18	1
0.750	3,682	224	0	10	0	110	4,026	2
1.000	9	73	0	6	0	19	107	3
1.250	0	0	0	0	0	0	0	4
1.500	1	63	0	7	0	21	92	5
2.000	0	32	0	14	3	13	62	6
3.000	0	4	0	24	0	6	34	7
4.000	0	1	0	5	0	1	7	8
6.000	0	0	0	1	1	0	2	9
8.000	0	1	0	0	0	0	1	10
Total:	3,699	400	0	67	5	178	4,349	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	631	21	1		651	2
Total Fire Hydrants	631	21	1	0	651	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	651
Number of distribution system valves end of year:	1,051
Number of distribution valves operated during year:	65

WATER OPERATING SECTION FOOTNOTES

Other Operating Revenues (Water) (Page W-04)

Please explain amounts in Account 474 in excess of \$10,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Done

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 15%, but not less \$10,000, please explain.

Account 660 - Increase of \$16,389. Added 993 meters in 2005 and only 177 in 2006 - We capitalized more labor in 2005. We also added a Regional Safety Director in 2006.

Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

If Adjustments for any account are nonzero, please explain.

Account 343, 348, 349, and 397.1 adjustments were due to reclassification between Utility Financed Plant and Plant Financed by Contributions - Impact Fees

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

If Adjustments for any account are nonzero, please explain.

Account 343, 348, 349, and 397.1 adjustments were due to reclassification between Utility Financed Plant and Plant Financed by Contributions - Impact Fees.

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

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

Account 326 was over-depreciated by \$528. This will be adjusted in 2007.

Water Mains (Page W-21)

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

All main additions were put in and financed by contractors. The utility financed some of the engineering fees involved in the projects.

Water Services (Page W-22)

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

2 3/4" services and 2 1" services were Utility-Financed.

The rest of the services were put in and financed by contractors. The utility financed some of the engineering fees involved in the projects.

Meters (Page W-23)

Explain all reported adjustments.

Inventory property record adjustments

WATER OPERATING SECTION FOOTNOTES

Meters (Page W-23)

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

We have recently completed a three-year AMR project, which included an accelerated schedule for meter replacement and testing. We are currently 100% in compliance with all scheduled testing requirements and have begun a shorter test cycle than required in order to level out the peak testing years that would come due in 2014, 2015, and 2016.

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.

No. Meters were new in 1997, factory tested in 2000 and 2003 and 2006. Accuracy is verified several times a year by dividing total gallons pumped by run time. If gallons per minute are consistent we consider meter accurate.

Hydrants and Distribution System Valves (Page W-24)

General footnotes

Our stance on operating half of all distribution valves is that it is simply too costly for what we'd get out of it. We are on a ten year testing rotation and feel that this is more than adequate. We had discussed this in detail in 1998 with Bruce Schmidt of the PSC.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Electricity			
Sales of Electricity (440-448)	10,220,772	10,340,783	1
Total Sales of Electricity	10,220,772	10,340,783	
Other Operating Revenues			
Forfeited Discounts (450)	29,514	24,918	2
Miscellaneous Service Revenues (451)	7,901	3,488	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	37,587	38,462	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	184,592	182,529	7
Total Other Operating Revenues	259,594	249,397	
Total Operating Revenues	10,480,366	10,590,180	
Operation and Maintenance Expenses			
Power Production Expenses (500-557)	7,166,618	7,010,807	8
Transmission Expenses (560-573)	68,419	97,279	9
Distribution Expenses (580-598)	619,005	621,054	10
Customer Accounts Expenses (901-905)	174,554	165,620	11
Sales Expenses (911-916)	4,141	6,717	12
Administrative and General Expenses (920-932)	773,310	722,361	13
Total Operation and Maintenance Expenses	8,806,047	8,623,838	
Other Expenses			
Depreciation Expense (403)	875,501	821,857	14
Amortization Expense (404-407)		0	15
Taxes (408)	476,866	468,469	16
Total Other Expenses	1,352,367	1,290,326	
Total Operating Expenses	10,158,414	9,914,164	
NET OPERATING INCOME	321,952	676,016	

OTHER OPERATING REVENUES (ELECTRIC)

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

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	29,514	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	29,514	
Miscellaneous Service Revenues (451):		
MISCELLANEOUS	752	3
DISCOUNT ON SALES TAX	1,157	4
RECONNECT FEE	5,992	5
Total Miscellaneous Service Revenues (451)	7,901	
Sales of Water and Water Power (453):		
NONE	0	6
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
POLE ATTACHMENTS FEES - AMERITECH	14,601	7
POLE ATTACHMENT FEES - COMCAST	22,673	8
POLE ATTACHMENT FEES - RIVER FALLS SCHOOLS	313	9
Total Rent from Electric Property (454)	37,587	
Interdepartmental Rents (455):		
NONE		10
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
TRANSMISSION CREDIT	131,923	11
SERVICES PROVIDED BY CITY OF RIVER FALLS	32,021	12
TEMPORARY SERVICES	1,854	13
GREAT WESTERN RECYCLING	4,265	14
MISCELLANEOUS	10,457	15
INSTALL BANNERS FOR UWRF	4,072	16
Total Other Electric Revenues (456)	184,592	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
POWER PRODUCTION EXPENSES			
STEAM POWER GENERATION EXPENSES			
Operation Supervision and Engineering (500)	0	0	1
Fuel (501)	0	0	2
Steam Expenses (502)	0	0	3
Steam from Other Sources (503)	0	0	4
Steam Transferred -- Credit (504)	0	0	5
Electric Expenses (505)	0	0	6
Miscellaneous Steam Power Expenses (506)	0	0	7
Rents (507)	0	0	8
Maintenance Supervision and Engineering (510)	0	0	9
Maintenance of Structures (511)	0	0	10
Maintenance of Boiler Plant (512)	0	0	11
Maintenance of Electric Plant (513)	0	0	12
Maintenance of Miscellaneous Steam Plant (514)	0	0	13
Total Steam Power Generation Expenses	0	0	
HYDRAULIC POWER GENERATION EXPENSES			
Operation Supervision and Engineering (535)	2,309	0	14
Water for Power (536)	0	0	15
Hydraulic Expenses (537)	82	0	16
Electric Expenses (538)	17,654	15,514	17
Miscellaneous Hydraulic Power Generation Expenses (539)	20,288	18,877	18
Rents (540)	0	0	19
Maintenance Supervision and Engineering (541)	2,179	0	20
Maintenance of Structures (542)	902	0	21
Maintenance of Reservoirs, Dams and Waterways (543)	827	328	22
Maintenance of Electric Plant (544)	69,603	59	23
Maintenance of Miscellaneous Hydraulic Plant (545)	1,252	0	24
Total Hydraulic Power Generation Expenses	115,096	34,778	
OTHER POWER GENERATION EXPENSES			
Operation Supervision and Engineering (546)	99,962	93,870	25
Fuel (547)	325,487	433,615	26
Generation Expenses (548)	23,633	25,056	27

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
POWER PRODUCTION EXPENSES			
OTHER POWER GENERATION EXPENSES			
Miscellaneous Other Power Generation Expenses (549)	20,282	14,456	28
Rents (550)	0	0	29
Maintenance Supervision and Engineering (551)	11,131	8,885	30
Maintenance of Structures (552)	56,452	46,282	31
Maintenance of Generating and Electric Plant (553)	313,138	42,357	32
Maintenance of Miscellaneous Other Power Generating Plant (554)	16,021	12,061	33
Total Other Power Generation Expenses	866,106	676,582	
OTHER POWER SUPPLY EXPENSES			
Purchased Power (555)	6,127,075	6,235,596	34
System Control and Load Dispatching (556)	58,341	63,851	35
Other Expenses (557)	0	0	36
Total Other Power Supply Expenses	6,185,416	6,299,447	
Total Power Production Expenses	7,166,618	7,010,807	
TRANSMISSION EXPENSES			
Operation Supervision and Engineering (560)	1,003	0	37
Load Dispatching (561)	0	120	38
Station Expenses (562)	62,531	63,200	39
Overhead Line Expenses (563)	4,086	1,510	40
Underground Line Expenses (564)	0	0	41
Miscellaneous Transmission Expenses (566)	0	0	42
Rents (567)	0	0	43
Maintenance Supervision and Engineering (568)	0	0	44
Maintenance of Structures (569)	0	0	45
Maintenance of Station Equipment (570)	491	982	46
Maintenance of Overhead Lines (571)	308	31,467	47
Maintenance of Underground Lines (572)	0	0	48
Maintenance of Miscellaneous Transmission Plant (573)	0	0	49
Total Transmission Expenses	68,419	97,279	
DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (580)	67,807	61,218	50

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
DISTRIBUTION EXPENSES			
Load Dispatching (581)	0	0	51
Station Expenses (582)	129,769	145,256	52
Overhead Line Expenses (583)	64,834	45,812	53
Underground Line Expenses (584)	64,705	70,307	54
Street Lighting and Signal System Expenses (585)	17,120	20,490	55
Meter Expenses (586)	58,498	56,832	56
Customer Installations Expenses (587)	3,987	3,429	57
Miscellaneous Distribution Expenses (588)	82,820	73,745	58
Rents (589)	0	0	59
Maintenance Supervision and Engineering (590)	0	(160)	60
Maintenance of Structures (591)	22,452	22,592	61
Maintenance of Station Equipment (592)	6,433	122	62
Maintenance of Overhead Lines (593)	51,916	72,087	63
Maintenance of Underground Lines (594)	19,647	20,509	64
Maintenance of Line Transformers (595)	13,398	11,355	65
Maintenance of Street Lighting and Signal Systems (596)	11,940	13,217	66
Maintenance of Meters (597)	3,679	4,243	67
Maintenance of Miscellaneous Distribution Plant (598)	0	0	68
Total Distribution Expenses	619,005	621,054	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	0	0	69
Meter Reading Expenses (902)	16,485	18,995	70
Customer Records and Collection Expenses (903)	156,182	146,625	71
Uncollectible Accounts (904)	1,887	0	72
Miscellaneous Customer Accounts Expenses (905)	0	0	73
Total Customer Accounts Expenses	174,554	165,620	
SALES EXPENSES			
Supervision (911)	0	0	74
Demonstrating and Selling Expenses (912)	0	0	75
Advertising Expenses (913)	4,141	6,717	76

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SALES EXPENSES			
Miscellaneous Sales Expenses (916)	0	0	77
Total Sales Expenses	4,141	6,717	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	158,438	155,714	78
Office Supplies and Expenses (921)	45,224	46,627	79
Administrative Expenses Transferred -- Credit (922)	0	0	80
Outside Services Employed (923)	27,785	26,861	81
Property Insurance (924)	40,295	56,176	82
Injuries and Damages (925)	46,996	30,098	83
Employee Pensions and Benefits (926)	407,683	359,436	84
Regulatory Commission Expenses (928)	0	0	85
Duplicate Charges -- Credit (929)	0	0	86
Miscellaneous General Expenses (930)	29,387	29,092	87
Rents (931)	17,502	18,357	88
Maintenance of General Plant (932)	0	0	89
Total Administrative and General Expenses	773,310	722,361	
Total Operation and Maintenance Expenses	8,806,047	8,623,838	

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		368,480	371,294	1
Social Security		83,886	77,413	2
Wisconsin Gross Receipts Tax		14,902	11,477	3
PSC Remainder Assessment		9,598	8,285	4
Other (specify): NONE			0	5
Total tax expense		<u>476,866</u>	<u>468,469</u>	

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			Pierce	Saint Croix			1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.172790	0.169022			3
County tax rate	mills		3.939878	2.756315			4
Local tax rate	mills		5.017201	4.904097			5
School tax rate	mills		8.249153	8.069259			6
Voc. school tax rate	mills		1.543074	1.509423			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
Total tax rate	mills		18.922096	17.408116			10
Less: state credit	mills		1.321934	1.020837			11
Net tax rate	mills		17.600162	16.387279			12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.017201	4.904097			14
Combined School Tax Rate	mills		9.792227	9.578682			15
Other Tax Rate - Local	mills		0.000000	0.000000			16
Total Local & School Tax	mills		14.809428	14.482779			17
Total Tax Rate	mills		18.922096	17.408116			18
Ratio of Local and School Tax to Total	dec.		0.782653	0.831956			19
Total tax net of state credit	mills		17.600162	16.387279			20
Net Local and School Tax Rate	mills		13.774813	13.633488			21
Utility Plant, Jan. 1	\$	26,284,903	22,605,016	3,679,887			22
Materials & Supplies	\$	383,037	329,413	53,624			23
Subtotal	\$	26,667,940	22,934,429	3,733,511			24
Less: Plant Outside Limits	\$	390,917	336,188	54,729			25
Taxable Assets	\$	26,277,023	22,598,241	3,678,782			26
Assessment Ratio	dec.		1.016328	1.039000			27
Assessed Value	\$	26,789,480	22,967,225	3,822,254			28
Net Local & School Rate	mills		13.774813	13.633488			29
Tax Equiv. Computed for Current Year	\$	368,480	316,369	52,111			30
Tax Equivalent per 1994 PSC Report	\$	259,372					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	368,480					34

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
STEAM PRODUCTION PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Boiler Plant Equipment (312)	0		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	0		8
Accessory Electric Equipment (315)	0		9
Miscellaneous Power Plant Equipment (316)	0		10
Total Steam Production Plant	0	0	
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)	15,310		11
Structures and Improvements (331)	35,097	8,600	12
Reservoirs, Dams and Waterways (332)	850,101		13
Water Wheels, Turbines and Generators (333)	27,976		14
Accessory Electric Equipment (334)	7,658		15
Miscellaneous Power Plant Equipment (335)	2,747		16
Roads, Railroads and Bridges (336)	0		17
Total Hydraulic Production Plant	938,889	8,600	
OTHER PRODUCTION PLANT			
Land and Land Rights (340)	25,249		18
Structures and Improvements (341)	1,184,529		19
Fuel Holders, Producers and Accessories (342)	65,346		20
Prime Movers (343)	3,483,912		21
Generators (344)	1,754,732		22
Accessory Electric Equipment (345)	752,971		23
Miscellaneous Power Plant Equipment (346)	25,099	5,324	24
Total Other Production Plant	7,291,838	5,324	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
STEAM PRODUCTION PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Boiler Plant Equipment (312)			0	6
Engines and Engine Driven Generators (313)			0	7
Turbogenerator Units (314)			0	8
Accessory Electric Equipment (315)			0	9
Miscellaneous Power Plant Equipment (316)			0	10
Total Steam Production Plant	0	0	0	
HYDRAULIC PRODUCTION PLANT				
Land and Land Rights (330)			15,310	11
Structures and Improvements (331)			43,697	12
Reservoirs, Dams and Waterways (332)			850,101	13
Water Wheels, Turbines and Generators (333)			27,976	14
Accessory Electric Equipment (334)			7,658	15
Miscellaneous Power Plant Equipment (335)			2,747	16
Roads, Railroads and Bridges (336)			0	17
Total Hydraulic Production Plant	0	0	947,489	
OTHER PRODUCTION PLANT				
Land and Land Rights (340)			25,249	18
Structures and Improvements (341)			1,184,529	19
Fuel Holders, Producers and Accessories (342)			65,346	20
Prime Movers (343)			3,483,912	21
Generators (344)			1,754,732	22
Accessory Electric Equipment (345)			752,971	23
Miscellaneous Power Plant Equipment (346)	3,200		27,223	24
Total Other Production Plant	3,200	0	7,293,962	

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Land and Land Rights (350)	2,302		25
Structures and Improvements (352)	0		26
Station Equipment (353)	517,133		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	332,790		29
Overhead Conductors and Devices (356)	677,173		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	1,529,398	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	65,151		34
Structures and Improvements (361)	564,654		35
Station Equipment (362)	2,038,772		36
Storage Battery Equipment (363)	7,328		37
Poles, Towers and Fixtures (364)	999,450	15,265	38
Overhead Conductors and Devices (365)	1,156,954	13,649	39
Underground Conduit (366)	293,136	32,324	40
Underground Conductors and Devices (367)	2,839,128	189,956	41
Line Transformers (368)	1,588,931	98,533	42
Services (369)	659,055	41,004	43
Meters (370)	824,618	95,009	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	1,105,395	53,417	47
Total Distribution Plant	12,142,572	539,157	
GENERAL PLANT			
Land and Land Rights (389)	1,556		48
Structures and Improvements (390)	658,283	1,280	49
Office Furniture and Equipment (391)	103,593	13,222	50
Computer Equipment (391.1)	190,116	34,477	51
Transportation Equipment (392)	660,165	27,514	52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	100,738	1,854	54

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Land and Land Rights (350)			2,302 25
Structures and Improvements (352)			0 26
Station Equipment (353)			517,133 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			332,790 29
Overhead Conductors and Devices (356)			677,173 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	1,529,398
DISTRIBUTION PLANT			
Land and Land Rights (360)			65,151 34
Structures and Improvements (361)			564,654 35
Station Equipment (362)		(7,650)	2,031,122 36
Storage Battery Equipment (363)			7,328 37
Poles, Towers and Fixtures (364)	1,548		1,013,167 38
Overhead Conductors and Devices (365)	21,168		1,149,435 39
Underground Conduit (366)	6,763		318,697 40
Underground Conductors and Devices (367)	8,843		3,020,241 41
Line Transformers (368)	34,864		1,652,600 42
Services (369)	2,062		697,997 43
Meters (370)	36,423		883,204 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	28,966		1,129,846 47
Total Distribution Plant	140,637	(7,650)	12,533,442
GENERAL PLANT			
Land and Land Rights (389)			1,556 48
Structures and Improvements (390)			659,563 49
Office Furniture and Equipment (391)			116,815 50
Computer Equipment (391.1)	2,891		221,702 51
Transportation Equipment (392)	30,019		657,660 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)	530		102,062 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 \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Laboratory Equipment (395)	61,051		55
Power Operated Equipment (396)	29,501		56
Communication Equipment (397)	153,372		57
Miscellaneous Equipment (398)	105,833	13,310	58
Other Tangible Property (399)	0		59
Total General Plant	2,064,208	91,657	
Total utility plant in service directly assignable	23,966,905	644,738	
Common Utility Plant Allocated to Electric Department	0		60
Total utility plant in service	23,966,905	644,738	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Laboratory Equipment (395)			61,051 55
Power Operated Equipment (396)			29,501 56
Communication Equipment (397)			153,372 57
Miscellaneous Equipment (398)	24,910		94,233 58
Other Tangible Property (399)			0 59
Total General Plant	58,350	0	2,097,515
Total utility plant in service directly assignable	202,187	(7,650)	24,401,806
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	202,187	(7,650)	24,401,806

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
STEAM PRODUCTION PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Boiler Plant Equipment (312)	0		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	0		8
Accessory Electric Equipment (315)	0		9
Miscellaneous Power Plant Equipment (316)	0		10
Total Steam Production Plant	0	0	
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)	0		11
Structures and Improvements (331)	0		12
Reservoirs, Dams and Waterways (332)	0		13
Water Wheels, Turbines and Generators (333)	0		14
Accessory Electric Equipment (334)	0		15
Miscellaneous Power Plant Equipment (335)	0		16
Roads, Railroads and Bridges (336)	0		17
Total Hydraulic Production Plant	0	0	
OTHER PRODUCTION PLANT			
Land and Land Rights (340)	0		18
Structures and Improvements (341)	40,300		19
Fuel Holders, Producers and Accessories (342)	0		20
Prime Movers (343)	0		21
Generators (344)	0		22
Accessory Electric Equipment (345)	0		23
Miscellaneous Power Plant Equipment (346)	0		24
Total Other Production Plant	40,300	0	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
STEAM PRODUCTION PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
Total Steam Production Plant	0	0	0
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
Total Hydraulic Production Plant	0	0	0
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			40,300 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
Total Other Production Plant	0	0	40,300

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Land and Land Rights (350)	0		25
Structures and Improvements (352)	0		26
Station Equipment (353)	0	9,066	27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	0	9,066	
DISTRIBUTION PLANT			
Land and Land Rights (360)	0		34
Structures and Improvements (361)	0		35
Station Equipment (362)	0		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	376,894	4,224	38
Overhead Conductors and Devices (365)	438,103	409	39
Underground Conduit (366)	13,874	2,704	40
Underground Conductors and Devices (367)	1,021,175	73,636	41
Line Transformers (368)	0		42
Services (369)	259,242	1,091	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)	10,372	1,449	47
Total Distribution Plant	2,119,660	83,513	
GENERAL PLANT			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	0		49
Office Furniture and Equipment (391)	0		50
Computer Equipment (391.1)	0		51
Transportation Equipment (392)	0		52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	0		54

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			9,066 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	9,066
DISTRIBUTION PLANT			
Land and Land Rights (360)			0 34
Structures and Improvements (361)			0 35
Station Equipment (362)		7,650	7,650 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	729		380,389 38
Overhead Conductors and Devices (365)	2,696		435,816 39
Underground Conduit (366)	3,182		13,396 40
Underground Conductors and Devices (367)	4,161		1,090,650 41
Line Transformers (368)			0 42
Services (369)	971		259,362 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)			11,821 47
Total Distribution Plant	11,739	7,650	2,199,084
GENERAL PLANT			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			0 49
Office Furniture and Equipment (391)			0 50
Computer Equipment (391.1)			0 51
Transportation Equipment (392)			0 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			0 54

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
GENERAL PLANT		
Laboratory Equipment (395)	0	55
Power Operated Equipment (396)	0	56
Communication Equipment (397)	0	57
Miscellaneous Equipment (398)	0	58
Other Tangible Property (399)	0	59
Total General Plant	0	0
Total utility plant in service directly assignable	2,159,960	92,579
 Common Utility Plant Allocated to Electric Department	 0	 60
 Total utility plant in service	 2,159,960	 92,579

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)			0 56
Communication Equipment (397)			0 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	0
Total utility plant in service directly assignable	11,739	7,650	2,248,450
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	11,739	7,650	2,248,450

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

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
STEAM PRODUCTION PLANT				
Structures and Improvements (311)	0			1
Boiler Plant Equipment (312)	0			2
Engines and Engine Driven Generators (313)	0			3
Turbogenerator Units (314)	0			4
Accessory Electric Equipment (315)	0			5
Miscellaneous Power Plant Equipment (316)	0			6
Total Steam Production Plant	0		0	
HYDRAULIC PRODUCTION PLANT				
Structures and Improvements (331)	35,097	2.50%	108	7
Reservoirs, Dams and Waterways (332)	328,099	2.50%	21,253	8
Water Wheels, Turbines and Generators (333)	27,976	2.50%		9
Accessory Electric Equipment (334)	7,657	4.00%		10
Miscellaneous Power Plant Equipment (335)	2,747	4.00%		11
Roads, Railroads and Bridges (336)	0			12
Total Hydraulic Production Plant	401,576		21,361	
OTHER PRODUCTION PLANT				
Structures and Improvements (341)	386,535	2.50%	29,613	13
Fuel Holders, Producers and Accessories (342)	13,730	4.00%	2,614	14
Prime Movers (343)	2,187,319	4.00%	139,357	15
Generators (344)	442,786	4.00%	70,189	16
Accessory Electric Equipment (345)	416,328	4.00%	30,119	17
Miscellaneous Power Plant Equipment (346)	2,617	4.00%	1,047	18
Total Other Production Plant	3,449,315		272,939	
TRANSMISSION PLANT				
Structures and Improvements (352)	0			19
Station Equipment (353)	471,102	3.00%	15,514	20
Towers and Fixtures (354)	0			21
Poles and Fixtures (355)	57,842	4.00%	13,311	22
Overhead Conductors and Devices (356)	249,135	3.33%	22,550	23
Underground Conduit (357)	0	2.50%		24
Underground Conductors and Devices (358)	0			25

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
331					35,205 7
332					349,352 8
333					27,976 9
334					7,657 10
335					2,747 11
336					0 12
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>422,937</u>
341					416,148 13
342					16,344 14
343					2,326,676 15
344					512,975 16
345					446,447 17
346	3,200			16,280	16,744 18
	<u>3,200</u>	<u>0</u>	<u>0</u>	<u>16,280</u>	<u>3,735,334</u>
352					0 19
353					486,616 20
354					0 21
355					71,153 22
356					271,685 23
357					0 24
358					0 25

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

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION PLANT				
Roads and Trails (359)	0			26
Total Transmission Plant	778,079		51,375	
DISTRIBUTION PLANT				
Structures and Improvements (361)	50,285	3.00%	16,940	27
Station Equipment (362)	472,088	3.33%	67,764	28
Storage Battery Equipment (363)	4,721	4.00%	293	29
Poles, Towers and Fixtures (364)	465,996	4.00%	40,251	30
Overhead Conductors and Devices (365)	404,601	3.00%	34,596	31
Underground Conduit (366)	19,563	2.50%	7,648	32
Underground Conductors and Devices (367)	669,432	3.33%	97,559	33
Line Transformers (368)	624,110	3.00%	48,623	34
Services (369)	341,554	4.50%	30,535	35
Meters (370)	279,306	3.33%	28,435	36
Installations on Customers' Premises (371)	0			37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	505,534	5.00%	55,881	39
Total Distribution Plant	3,837,190		428,525	
GENERAL PLANT				
Structures and Improvements (390)	268,307	2.50%	16,474	40
Office Furniture and Equipment (391)	59,330	6.67%	7,350	41
Computer Equipment (391.1)	118,767	14.29%	15,613	42
Transportation Equipment (392)	519,488	10.00%	65,890	43
Stores Equipment (393)	0	4.00%		44
Tools, Shop and Garage Equipment (394)	75,640	6.67%	6,763	45
Laboratory Equipment (395)	35,071	5.00%	3,053	46
Power Operated Equipment (396)	26,263	20.00%	1,113	47
Communication Equipment (397)	100,104	6.67%	10,230	48
Miscellaneous Equipment (398)	24,513	8.33%	8,333	49
Other Tangible Property (399)	0			50
Total General Plant	1,227,483		134,819	
Total accum. prov. directly assignable	9,693,643		909,019	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
359					0 26
	0	0	0	0	829,454
361					67,225 27
362					539,852 28
363					5,014 29
364	1,548	2,351	68		502,416 30
365	21,168	4,842	5,338		418,525 31
366	6,763				20,448 32
367	8,843	1,372			756,776 33
368	34,864		10,719		648,588 34
369	2,062	1,836			368,191 35
370	36,423				271,318 36
371					0 37
372					0 38
373	28,966	5,165			527,284 39
	140,637	15,566	16,125	0	4,125,637
390					284,781 40
391					66,680 41
391.1	2,891				131,489 42
392	30,019				555,359 43
393					0 44
394	530				81,873 45
395					38,124 46
396					27,376 47
397					110,334 48
398	24,910			16,095	24,031 49
399					0 50
	58,350	0	0	16,095	1,320,047
	202,187	15,566	16,125	32,375	10,433,409

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

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department	0		51
Total accum. prov. for depreciation	<u><u>9,693,643</u></u>		<u><u>909,019</u></u>

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0 51
	202,187	15,566	16,125	32,375	10,433,409

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

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
STEAM PRODUCTION PLANT				
Structures and Improvements (311)	0			1
Boiler Plant Equipment (312)	0			2
Engines and Engine Driven Generators (313)	0			3
Turbogenerator Units (314)	0			4
Accessory Electric Equipment (315)	0			5
Miscellaneous Power Plant Equipment (316)	0			6
Total Steam Production Plant	0		0	
HYDRAULIC PRODUCTION PLANT				
Structures and Improvements (331)	0			7
Reservoirs, Dams and Waterways (332)	0			8
Water Wheels, Turbines and Generators (333)	0			9
Accessory Electric Equipment (334)	0			10
Miscellaneous Power Plant Equipment (335)	0			11
Roads, Railroads and Bridges (336)	0			12
Total Hydraulic Production Plant	0		0	
OTHER PRODUCTION PLANT				
Structures and Improvements (341)	1,512	2.50%	1,008	13
Fuel Holders, Producers and Accessories (342)	0			14
Prime Movers (343)	0			15
Generators (344)	0			16
Accessory Electric Equipment (345)	0			17
Miscellaneous Power Plant Equipment (346)	0			18
Total Other Production Plant	1,512		1,008	
TRANSMISSION PLANT				
Structures and Improvements (352)	0			19
Station Equipment (353)	0	3.00%	136	20
Towers and Fixtures (354)	0			21
Poles and Fixtures (355)	0			22
Overhead Conductors and Devices (356)	0			23
Underground Conduit (357)	0			24
Underground Conductors and Devices (358)	0			25

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
331					0 7
332					0 8
333					0 9
334					0 10
335					0 11
336					0 12
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
341					2,520 13
342					0 14
343					0 15
344					0 16
345					0 17
346					0 18
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,520</u>
352					0 19
353					136 20
354					0 21
355					0 22
356					0 23
357					0 24
358					0 25

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

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION PLANT				
Roads and Trails (359)	0			26
Total Transmission Plant	0		136	
DISTRIBUTION PLANT				
Structures and Improvements (361)	0			27
Station Equipment (362)	0	3.33%	127	28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	210,042	4.00%	15,145	30
Overhead Conductors and Devices (365)	182,266	3.00%	13,108	31
Underground Conduit (366)	4,932	2.50%	341	32
Underground Conductors and Devices (367)	295,215	3.33%	35,162	33
Line Transformers (368)	0			34
Services (369)	155,331	4.50%	11,669	35
Meters (370)	0			36
Installations on Customers' Premises (371)	0			37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	1,143	5.00%	555	39
Total Distribution Plant	848,929		76,107	
GENERAL PLANT				
Structures and Improvements (390)	0			40
Office Furniture and Equipment (391)	0			41
Computer Equipment (391.1)	0			42
Transportation Equipment (392)	0			43
Stores Equipment (393)	0			44
Tools, Shop and Garage Equipment (394)	0			45
Laboratory Equipment (395)	0			46
Power Operated Equipment (396)	0			47
Communication Equipment (397)	0			48
Miscellaneous Equipment (398)	0			49
Other Tangible Property (399)	0			50
Total General Plant	0		0	
Total accum. prov. directly assignable	850,441		77,251	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
359					0 26
	0	0	0	0	136
361					0 27
362					127 28
363					0 29
364	729	1,106	32		223,384 30
365	2,696	2,278	2,512		192,912 31
366	3,182				2,091 32
367	4,161	645			325,571 33
368					0 34
369	971	864			165,165 35
370					0 36
371					0 37
372					0 38
373					1,698 39
	11,739	4,893	2,544	0	910,948
390					0 40
391					0 41
391.1					0 42
392					0 43
393					0 44
394					0 45
395					0 46
396					0 47
397					0 48
398					0 49
399					0 50
	0	0	0	0	0
	11,739	4,893	2,544	0	913,604

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

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department	0		51
Total accum. prov. for depreciation	<u><u>850,441</u></u>		<u><u>77,251</u></u>

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0 51
	11,739	4,893	2,544	0	<u>913,604</u>

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Line Owned					Total End of Year (f)
	First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments During Year (e)		
Primary Distribution System Voltage(s) -- Urban						
Pole Lines						
2.4/4.16 kV (4kV)						0 1
7.2/12.5 kV (12kV)	86					86 2
14.4/24.9 kV (25kV)						0 3
Other:						
NONE						0 4
Underground Lines						
2.4/4.16 kV (4kV)						0 5
7.2/12.5 kV (12kV)	93		5			98 6
14.4/24.9 kV (25kV)						0 7
Other:						
NONE						0 8
Primary Distribution System Voltage(s) -- Rural						
Pole Lines						
2.4/4.16 kV (4kV)						0 9
7.2/12.5 kV (12kV)	12					12 10
14.4/24.9 kV (25kV)						0 11
Other:						
NONE						0 12
Underground Lines						
2.4/4.16 kV (4kV)						0 13
7.2/12.5 kV (12kV)		7				7 14
14.4/24.9 kV (25kV)						0 15
Other:						
NONE						0 16
Transmission System						
Pole Lines						
34.5 kV						0 17
69 kV	10					10 18
115 kV						0 19
138 kV						0 20
Other:						
NONE						0 21
Underground Lines						
34.5 kV						0 22
69 kV						0 23
115 kV						0 24
138 kV						0 25
Other:						
NONE						0 26

RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers	3	3
Total	3	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm		7
Nonfarm	272	8
Total	272	9
Customers served at other than rural rates:		10
Farm	8	11
Nonfarm	32	12
Total	40	13
Total customers on rural lines at end of year	312	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	17,683	Monday	01/23/2006	19:00	9,854	1
February	02	17,942	Thursday	02/16/2006	19:00	9,344	2
March	03	16,624	Tuesday	03/07/2006	19:00	9,387	3
April	04	14,952	Monday	04/03/2006	11:00	8,294	4
May	05	18,865	Tuesday	05/30/2006	13:00	8,784	5
June	06	21,330	Friday	06/16/2006	16:00	9,904	6
July	07	25,843	Monday	07/31/2006	17:00	12,771	7
August	08	21,236	Tuesday	08/01/2006	13:00	11,485	8
September	09	18,630	Thursday	09/07/2006	16:00	9,279	9
October	10	17,727	Tuesday	10/03/2006	20:00	9,569	10
November	11	18,638	Thursday	11/30/2006	18:00	9,359	11
December	12	19,623	Thursday	12/07/2006	18:00	9,960	12
Total		229,093				117,990	

System Name River Falls

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

Type of Reading	Supplier
60 minutes integrated	Wisconsin Public Power Inc.

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic	1,156	3
Internal Combustion Turbine	0	4
Internal Combustion Reciprocating	3,214	5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	4,370	7
Purchases	116,620	8
Interchanges:		9
In (gross)		9
Out (gross)		10
Net	0	11
Transmission for/by others (wheeling):		12
Received		12
Delivered		13
Net	0	14
Total Source of Energy	120,990	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	114,921	18
Sales For Resale	3,217	19
Energy Used by the Company (excluding station use):		20
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	0	23
Total Sold and Used	118,138	24
Energy Losses:		25
Transmission Losses (if applicable)		26
Distribution Losses	2,852	27
Total Energy Losses	2,852	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	2.3572%	29
Total Disposition of Energy	120,990	30

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)	(f)
Residential Sales					
RESIDENTIAL SERVICE	RG-1	4,986	41,952	1	
RESIDENTIAL SERVICE	RG-2	13	180	2	
Total Sales for Residential Sales		4,999	42,132		
Commercial & Industrial					
GENERAL SERVICES	CG-1	587	15,028	3	
LARGE POWER SERVICES	CP-1	57	16,493	4	
LARGE POWER TIME OF DAY SERVICE	CP-2	14	21,642	5	
INDUSTRIAL TIME OF DAY SERVICE	CP-3	2	18,642	6	
Total Sales for Commercial & Industrial		660	71,805		
Public Street & Highway Lighting					
STREET LIGHTING SERVICES	MS-1	16	822	7	
AREA LIGHTING SERVICES	MS-2	102	147	8	
PARKING LOT LIGHTS	MS-3	1	8	9	
PATHWAY LIGHTS	MS-4	3	7	10	
Total Sales for Public Street & Highway Lighting		122	984		
Sales for Resale					
WPPI GENERATION OUTPUT AGREEMENT	WR-1	1	3,217	11	
Total Sales for Sales for Resale		1	3,217		
TOTAL SALES FOR ELECTRICITY		5,782	118,138		

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		3,377,008	409,125	3,786,133	1
		11,752	1,760	13,512	2
0	0	3,388,760	410,885	3,799,645	
		1,143,751	145,770	1,289,521	3
53,942	70,233	1,029,745	159,883	1,189,628	4
49,893	63,676	1,160,919	204,553	1,365,472	5
46,095	59,074	1,031,833	169,868	1,201,701	6
149,930	192,983	4,366,248	680,074	5,046,322	
		150,811	2,009	152,820	7
		12,476		12,476	8
		3,664	74	3,738	9
		7,168	63	7,231	10
0	0	174,119	2,146	176,265	
		1,198,540		1,198,540	11
0	0	1,198,540	0	1,198,540	
149,930	192,983	9,127,667	1,093,105	10,220,772	

PURCHASED POWER STATISTICS

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

Particulars (a)	(b)		(c)		
Name of Vendor	WPPI				1
Point of Delivery	Power Plant				2
Type of Power Purchased (firm, dump, etc.)	Firm				3
Voltage at Which Delivered	69000				4
Point of Metering	Utility Substation				5
Total of 12 Monthly Maximum Demands -- kW	229,093				6
Average load factor	69.7330%				7
Total Cost of Purchased Power	6,127,075				8
Average cost per kWh	0.0525				9
On-Peak Hours (if applicable)	0700-2100				10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	4,489	5,279			12
February	4,477	4,900			13
March	4,716	4,758			14
April	3,878	4,570			15
May	4,345	4,628			16
June	5,017	4,708			17
July	5,357	6,508			18
August	5,447	5,166			19
September	4,292	4,912			20
October	4,660	4,861			21
November	4,503	4,875			22
December	4,572	5,702			23
Total kWh (000)	55,753	60,867			24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	4,370	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	17,774	7
Date and Hour of Such Maximum Demand	7/14/2006 12	8
Load Factor	0.0281	9
Maximum Net Generation in Any One Day	208,480	10
Date of Such Maximum	7/14/2006	11
Number of Hours Generators Operated	1,296	12
Maximum Continuous or Dependable Capacity--kW	18,582	13
Is Plant Owned or Leased?		14
Total Production Expenses	981,202	15
Cost per kWh of Net Generation (\$)	225	16
Monthly Net Generation --- kWh (000):		
January	188	17
February	104	18
March	91	19
April	155	20
May	321	21
June	102	22
July	2,067	23
August	321	24
September	90	25
October	282	26
November	219	27
December	430	28
Total kWh (000)	4,370	29
Gas Consumed--Therms	304,801	30
Average Cost per Therm Burned (\$)	304,801.0000	31
Fuel Oil Consumed Barrels (42 gal.)	868	32
Average Cost per Barrel of Oil Burned (\$)	79.1500	33
Specific Gravity	28	34
Average BTU per Gallon	232	35
Lubricating Oil Consumed--Gallons	69	36
Average Cost per Gallon (\$)	7.0400	37
kWh Net Generation per Gallon of Fuel Oil	88	38
kWh Net Generation per Gallon of Lubr. Oil	46858	39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)	0.0898	54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)	
Name of Plant	Junction	Junction	Powell Fal		1
Unit Identification	No. 1	Engines	No. 2		2
Type of Generation	HYDRO	RECIP	HYDRO		3
kWh Net Generation (000)	981	3,214	175		4
Is Generation Metered or Estimated?	M	M	M		5
Is Exciter & Station Use Metered or Estimated?	M	M	M		6
60-Minute Maximum Demand--kW (est. if not meas.)		17,774			7
Date and Hour of Such Maximum Demand		7/14/2006 12			8
Load Factor		0.0206			9
Maximum Net Generation in Any One Day	4,893	208,480	2,237		10
Date of Such Maximum	08/02/2006	07/14/2006	11/29/2006		11
Number of Hours Generators Operated	8,178	1,064	3,248		12
Maximum Continuous or Dependable Capacity--kW	235	18,237	110		13
Is Plant Owned or Leased?	O	O	O		14
Total Production Expenses	30,480	866,106	84,616		15
Cost per kWh of Net Generation (\$)	31.0703	269.4792	483.5200		16
Monthly Net Generation --- kWh (000):					
January	96	56	36		17
February	74	0	30		18
March	58	1	32		19
April	65	90	0		20
May	98	223	0		21
June	88	14	0		22
July	82	1,985	0		23
August	97	224	0		24
September	90	0	0		25
October	78	204	0		26
November	66	122	31		27
December	89	295	46		28
Total kWh (000)	981	3,214	175		29
Gas Consumed--Therms		304,801			30
Average Cost per Therm Burned (\$)		0.7200			31
Fuel Oil Consumed Barrels (42 gal.)		868			32
Average Cost per Barrel of Oil Burned (\$)		79.1500			33
Specific Gravity		28			34
Average BTU per Gallon		232			35
Lubricating Oil Consumed--Gallons		69			36
Average Cost per Gallon (\$)		7.0400			37
kWh Net Generation per Gallon of Fuel Oil		88			38
kWh Net Generation per Gallon of Lubr. Oil		46,858			39
Does plant produce steam for heating or other purposes in addition to elec. generation?		Y	N		40
Coal consumed--tons (2,000 lbs.)					42
Average Cost per Ton (\$)					43
Kind of Coal Used					44
Average BTU per Pound					45
Water Evaporated--Thousands of Pounds					46
Is Water Evaporated, Metered or Estimated?					47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel					48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.					49
Based on Total Coal Used at Plant					50
Based on Coal Used Solely in Electric Generation					51
Average BTU per kWh Net Generation					52
Total Cost of Fuel (Oil and/or Coal)					53
per kWh Net Generation (\$)		0.0898			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
Total							<u>0</u>	

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)	1
Junction D	1	1965	Diesel/Gas	Fairbanks Morse	720	2,880	1
Junction E	1	1965	Diesel/Gas	Fairbanks Morse	900	3,960	2
Junction F	1	1972	Diesel/Gas	Cooper Bessemer	400	7,750	3
Junction G	1	1979	Diesel	General Motors	600	400	4
Junction H	1	1999	Diesel/Gas	Cooper Bessemer	400	7,750	5
Junction I	1	2001	Diesel/Gas	Cooper Bessemer	327	4,000	6
Total						<u>26,740</u>	

STEAM PRODUCTION PLANTS (cont.)

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

Turbine-Generators									
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	<u>kWh Generated by Each Unit During Yr. (000's)</u>		<u>Rated Unit Capacity</u>		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
						kW (n)	kVA (o)		
Total				0	0	0	0	0	1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

Generators							
Year Installed (h)	Voltage (kV) (i)	<u>kWh Generated by Each Unit Generator During Yr. (000's)</u>		<u>Rated Unit Capacity</u>		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
				kW (k)	kVA (l)		
1965	2,400	448	2,850	3,330	2,850	2,268	1
1965	2,400	378	2,050	2,500	2,050	1,792	2
1972	7,200	1,269	5,600	7,000	5,600	5,490	3
1979	2,400	0	300	375	300	0	4
1999	2,400	559	5,600	7,000	5,600	5,675	5
2001	2,400	560	3,000	3,750	2,500	3,011	6
Total		3,214	19,400	23,955	18,900	18,236	

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				Rated HP Each Unit (h)	
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)		
Junction	Kinnickinn	Attended	Vertical	1	1,948	450	335	1	
Powell Falls	Kinnickinn	Unattended	Vertical	1	1,948	240	167	2	
Total							502		

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)			
42	42	1,948	2,300	981	250	312	250	235	1
20	20	1,948	2,300	175	125	156	125	110	2
Total				1,156	375	468	375	345	

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					
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	North Sub	Power Plan	Power Pln2	South Fork	UWRF	1
Voltage--High Side	115,000	69,000	69,000	69,000	12,470	2
Voltage--Low Side	12,470	12,470	4,160	12,470	4,160	3
Num. Main Transformers in Operation	1	1	1	1	1	4
Total Capacity of Transformers in kVA	25,000	25,000	7,500	20,000	7,500	5
Number of Spare Transformers on Hand	0	0	0	0	0	6
15-Minute Maximum Demand in kW						7
Dt and Hr of Such Maximum Demand						8
						9
Kwh Output						10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation					
	(h)	(i)	(j)	(k)	(l)	
Name of Substation						11
Voltage--High Side						12
Voltage--Low Side						13
Num. of Main Transformers in Operation						14
Total Capacity of Transformers in kVA						15
Number of Spare Transformers on Hand						16
15-Minute Maximum Demand in kW						17
Dt and Hr of Such Maximum Demand						18
						19
Kwh Output						20

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation					
	(n)	(o)	(p)	(q)	(r)	
Name of Substation						21
Voltage--High Side						22
Voltage--Low Side						23
Num. of Main Transformers in Operation						24
Capacity of Transformers in kVA						25
Number of Spare Transformers on Hand						26
15-Minute Maximum Demand in kW						27
Dt and Hr of Such Maximum Demand						28
						29
Kwh Output						30

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	5,717	1,352	74,143	1
Acquired during year	585	54	1,897	2
Total	6,302	1,406	76,040	3
Retired during year	456	49	1,763	4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	5,846	1,357	74,277	6
Number end of year accounted for as follows:				7
In customers' use	5,649	1,273	62,875	8
In utility's use	27	1	5,000	9
				10
Locked meters on customers' premises				11
In stock	170	83	6,402	12
Total end of year	5,846	1,357	74,277	13

STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Sodium Vapor	100	413	201,262	1
Sodium Vapor	150	353	260,190	2
Sodium Vapor	250	108	136,006	3
Sodium Vapor	400	4	8,052	4
Total		878	605,510	
Ornamental				
NONE				5
Sodium Vapor	100	79	38,498	6
Sodium Vapor	250	141	177,564	7
Total		220	216,062	
Other				
NONE				8
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

For values that represent an increase or a decrease when compared to the previous year of greater than 15%, but not less \$10,000, please explain.

Account 544 - Increase of \$69,544. We overhauled the lower Hydro in 2006.

Account 547 - Decrease of \$108,129. Our usage for natural gas went from 409,174 in 2005 to 304,801 in 2006.

Account 552 - Increase of \$10,169. In 2006 we repaired a roof leak.

Account 553 - Increase of \$270,781. Major repairs to engines #6, #7, #9, and #10.

Account 571 - Decrease of \$31,160. In 2005 we had tree trimming expenses for the transmission lines.

Account 583 - Increase of \$19,022. Overhead line inspections.

Account 593 - Decrease of \$20,171. Tree trimming costs went down from 2005.

Account 924 - Decrease of \$15,880. General Liability, Commercial Crime, and Public Officials Premiums went to Account 924 in 2005 and 925 in 2006.

Account 925 - Increase of \$16,898. General Liability, Commercial Crime, and Public Officials Premiums went to Account 924 in 2006 and 925 in 2006.

Account 926 - Increase of \$38,540. Health premiums increased by 15%.

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

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

Account #367 exceeds \$100,000 due to four new subdivisions added to the system in 2006.

If Adjustments for any account are nonzero, please explain.

Account #362 adjustment was due to reclassification between Utility Financed Plant and Plant Financed by Contributions.

Electric Utility Plant in Service --Plant Financed by Contributions-- (Page E-08)

If Adjustments for any account are nonzero, please explain.

Account 362 adjustment was due to reclassification between Utility Financed Plant and Plant Financed by Contributions.

Accumulated Provision for Depreciation - Electric --Plant Financed by Utility or Municipality-- (Page E-11)

If Adjustments for any account are nonzero, please explain.

Adjustments for items retired before fully depreciated.

ELECTRIC OPERATING SECTION FOOTNOTES

Sales of Electricity by Rate Schedule (Page E-18)

If Rate Schedule Name is not one selected from the dropdown list, please explain.

WR-1 WPPI Generation Output Agreement. This is the generation output agreement with our wholesale power supplier.
