



3014 (02-02-05)

**ANNUAL REPORT**

OF

Name: SPOONER MUNICIPAL UTILITIES

Principal Office: CITY HALL - 515 SUMMIT ST.  
P.O. BOX 548  
SPOONER, WI 54801-0548

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:** SPOONER MUNICIPAL UTILITIES

**Utility Address:** CITY HALL - 515 SUMMIT ST.

P.O. BOX 548

SPOONER, WI 54801-0548

**When was utility organized?** 1/15/1905

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** BARBARA DANIELS, CMC

**Title:** CLERK/TREASURER

**Office Address:**

515 SUMMIT ST.

P.O. BOX 548

SPOONER, WI 54801

**Telephone:** (715) 635 - 8769

**Fax Number:** (715) 635 - 9319

**E-mail Address:** cityofspooner@centurytel.com

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

**Name:** DANIEL L. THOLE, CPA

**Title:** INDEPENDENT AUDITOR

**Office Address:** LARSONALLEN

821B BEAR PAW AVENUE

RICE LAKE, WI 54868

**Telephone:** (715) 234 - 6156

**Fax Number:** (715) 234 - 5064

**E-mail Address:** dthole@larsonallen.com

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

**Name:** GARY CUSKEY

**Title:** PUBLIC WORKS COMMITTEE CHAIRMAN

**Office Address:**

511 DALE STREET

SPOONER, WI 54801

**Telephone:** (715) 635 - 3719

**Fax Number:**

**E-mail Address:**

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

**IDENTIFICATION AND OWNERSHIP**

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

**Name:** DANIEL L. THOLE, CPA

**Title:** INDEPENDENT AUDITOR

**Office Address:** LARSONALLEN  
821B BEAR PAW AVENUE  
RICE LAKE, WI 54868

**Telephone:** (715) 234 - 6156

**Fax Number:** (715) 234 - 5064

**E-mail Address:**

**Date of most recent audit report:** 1/25/2006

**Period covered by most recent audit:** 2005

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

**Name:** WAYNE FISCHER

**Title:** SUPERINTENDENT

**Office Address:**  
515 SUMMIT ST.  
P.O. BOX 548  
SPOONER, WI 54801

**Telephone:** (715) 635 - 8769

**Fax Number:**

**E-mail Address:** smu@centurytel.com

**Name of utility commission/committee:** Gary Cuskey, Chairman

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

- GEORGE BASGALL, MEMBER
- GARY CUSKEY, CHAIRMAN
- LARRY STELTER, MEMBER

**Is sewer service rendered by the utility?** NO

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

**Date of Ordinance:**                     

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

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

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

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

None.

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	2,817,704	2,665,232	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	2,202,958	2,229,653	2
Depreciation Expense (403)	178,385	165,172	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	106,068	103,307	5
<b>Total Operating Expenses</b>	<b>2,487,411</b>	<b>2,498,132</b>	
<b>Net Operating Income</b>	<b>330,293</b>	<b>167,100</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>330,293</b>	<b>167,100</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	59,409	59,448	10
Miscellaneous Nonoperating Income (421)	7,312	10,331	11
<b>Total Other Income</b>	<b>66,721</b>	<b>69,779</b>	
<b>Total Income</b>	<b>397,014</b>	<b>236,879</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(10,160)	(10,160)	12
Other Income Deductions (426)	20,588	22,855	13
<b>Total Miscellaneous Income Deductions</b>	<b>10,428</b>	<b>12,695</b>	
<b>Income Before Interest Charges</b>	<b>386,586</b>	<b>224,184</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	92,196	96,467	14
Amortization of Debt Discount and Expense (428)	3,048	3,197	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	15,540	15,768	17
Other Interest Expense (431)	212	128	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>110,996</b>	<b>115,560</b>	
<b>Net Income</b>	<b>275,590</b>	<b>108,624</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,704,076	2,595,452	20
Balance Transferred from Income (433)	275,590	108,624	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>2,979,666</b>	<b>2,704,076</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	2,817,704		2,817,704	1
<b>Total (Acct. 400):</b>	<b>2,817,704</b>	<b>0</b>	<b>2,817,704</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	2,202,958		2,202,958	2
<b>Total (Acct. 401-402):</b>	<b>2,202,958</b>	<b>0</b>	<b>2,202,958</b>	
<b>Depreciation Expense (403):</b>				
Derived	178,385		178,385	3
<b>Total (Acct. 403):</b>	<b>178,385</b>	<b>0</b>	<b>178,385</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0		0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	106,068		106,068	5
<b>Total (Acct. 408):</b>	<b>106,068</b>	<b>0</b>	<b>106,068</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>330,293</b>	<b>0</b>	<b>330,293</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	0		0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>				
NONE	0		0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE	0		0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>				
ELECTRIC DEPARTMENT INCOME ON INVESTMENTS	14,760	0	14,760	11

**INCOME STATEMENT ACCOUNT DETAILS**

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Interest and Dividend Income (419):</b>			
WATER DEPARTMENT INCOME ON INVESTMENTS	3,765	0	3,765 12
WATER DEPARTMENT INCOME ON ADVANCES TO TIDS	40,884	0	40,884 13
<b>Total (Acct. 419):</b>	<b>59,409</b>	<b>0</b>	<b>59,409</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water	██████████	6,616	6,616 14
Contributed Plant - Electric	██████████	696	696 15
NONE	0	0	0 16
<b>Total (Acct. 421):</b>	<b>0</b>	<b>7,312</b>	<b>7,312</b>
<b>TOTAL OTHER INCOME:</b>	<b>59,409</b>	<b>7,312</b>	<b>66,721</b>
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(10,160)	██████████	(10,160) 17
NONE	0	0	0 18
<b>Total (Acct. 425):</b>	<b>(10,160)</b>	<b>0</b>	<b>(10,160)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water	██████████	11,525	11,525 19
Depreciation Expense on Contributed Plant - Electric	██████████	8,566	8,566 20
MEUW LOBBYING EXPENSE	497	0	497 21
<b>Total (Acct. 426):</b>	<b>497</b>	<b>20,091</b>	<b>20,588</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(9,663)</b>	<b>20,091</b>	<b>10,428</b>
<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	92,196	██████████	92,196 22
<b>Total (Acct. 427):</b>	<b>92,196</b>	<b>0</b>	<b>92,196</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
ELECTRIC REVENUE BONDS	2,198	██████████	2,198 23
WATER REVENUE BONDS	850	██████████	850 24
<b>Total (Acct. 428):</b>	<b>3,048</b>	<b>0</b>	<b>3,048</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0	██████████	0 25
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
<b>Interest on Debt to Municipality (430):</b>			
Derived	15,540		15,540 26
<b>Total (Acct. 430):</b>	<b>15,540</b>	<b>0</b>	<b>15,540</b>
<b>Other Interest Expense (431):</b>			
Derived	212		212 27
<b>Total (Acct. 431):</b>	<b>212</b>	<b>0</b>	<b>212</b>
<b>Interest Charged to Construction--Cr. (432):</b>			
NONE	0		0 28
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>110,996</b>	<b>0</b>	<b>110,996</b>
<b>NET INCOME:</b>	<b>288,369</b>	<b>(12,779)</b>	<b>275,590</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	2,064,422	639,654	2,704,076 29
<b>Total (Acct. 216):</b>	<b>2,064,422</b>	<b>639,654</b>	<b>2,704,076</b>
<b>Balance Transferred from Income (433):</b>			
Derived	288,369	(12,779)	275,590 30
<b>Total (Acct. 433):</b>	<b>288,369</b>	<b>(12,779)</b>	<b>275,590</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
NONE	0	0	0 31
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
NONE	0	0	0 32
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215			0 33
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>			
NONE	0	0	0 34
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>2,352,791</b>	<b>626,875</b>	<b>2,979,666</b>

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

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

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

- |   |
|---|
| <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	463,490	2,354,214	0	0	<b>2,817,704</b>	<b>1</b>
Less: interdepartmental sales	0	3,114	0	0	<b>3,114</b>	<b>2</b>
Less: interdepartmental rents	0	21,000		0	<b>21,000</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b> NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>463,490</b>	<b>2,330,100</b>	<b>0</b>	<b>0</b>	<b>2,793,590</b>	

### DISTRIBUTION OF TOTAL PAYROLL

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	92,525		92,525	1
Electric operating expenses	172,844		172,844	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing	818		818	6
Other nonutility expenses			0	7
Water utility plant accounts	14,720		14,720	8
Electric utility plant accounts	16,933		16,933	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	860		860	13
Accum. prov. for depreciation of electric plant	280		280	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>298,980</b>	<b>0</b>	<b>298,980</b>	

### FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	2.3	1
Electric	4.7	2
Gas		3
Sewer		4

### BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (100)	7,593,304	6,554,229	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,413,263	2,211,493	2
<b>Net Utility Plant</b>	<b>5,180,041</b>	<b>4,342,736</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	991,620	1,011,674	5
Other Investments (124)	0	0	6
Special Funds (125)	142,823	251,909	7
<b>Total Other Property and Investments</b>	<b>1,134,443</b>	<b>1,263,583</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	341,632	231,026	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	153,254	173,332	11
Other Accounts Receivable (143)	4,577	4,202	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	118,287	112,046	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
<b>Total Current and Accrued Assets</b>	<b>617,750</b>	<b>520,606</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	18,667	21,715	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	71,922	87,906	20
<b>Total Deferred Debits</b>	<b>90,589</b>	<b>109,621</b>	
<b>Total Assets and Other Debits</b>	<b>7,022,823</b>	<b>6,236,546</b>	

### BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	1,223,570	542,006	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	2,979,666	2,704,076	23
<b>Total Proprietary Capital</b>	<b>4,203,236</b>	<b>3,246,082</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	1,885,000	2,015,000	24
Advances from Municipality (223)	410,000	430,000	25
Other Long-Term Debt (224)	0	0	26
<b>Total Long-Term Debt</b>	<b>2,295,000</b>	<b>2,445,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	4,576	5,236	27
Accounts Payable (232)	165,016	167,182	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	82,387	83,090	31
Interest Accrued (237)	16,973	17,693	32
Other Current and Accrued Liabilities (238)			33
<b>Total Current and Accrued Liabilities</b>	<b>268,952</b>	<b>273,201</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	255,635	272,263	36
<b>Total Deferred Credits</b>	<b>255,635</b>	<b>272,263</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>7,022,823</b>	<b>6,236,546</b>	

**NET UTILITY PLANT**

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>First of Year:</b>					
Total Utility Plant - First of Year	3,178,620	0	0	3,375,609	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	2,647,344	0	0	3,417,342	2
Utility Plant in Service - Contributed Plant (101.2)	708,048	0	0	205,782	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)	614,788				9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
<b>Total Utility Plant</b>	<b>3,970,180</b>	<b>0</b>	<b>0</b>	<b>3,623,124</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	725,692	0	0	1,407,846	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	180,947	0	0	98,778	13
<b>Total Accumulated Provision</b>	<b>906,639</b>	<b>0</b>	<b>0</b>	<b>1,506,624</b>	
<b>Net Utility Plant</b>	<b>3,063,541</b>	<b>0</b>	<b>0</b>	<b>2,116,500</b>	

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

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

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	673,290	1,277,783			<b>1,951,073</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	53,235	125,150			<b>178,385</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	6,282				<b>6,282</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
Transportation Expense	644	17,255			<b>17,899</b>	<b>9</b>
Salvage	6,604	10,416			<b>17,020</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>66,765</b>	<b>152,821</b>	<b>0</b>	<b>0</b>	<b>219,586</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	12,388	19,922			<b>32,310</b>	<b>18</b>
Cost of removal	1,975	2,836			<b>4,811</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>14,363</b>	<b>22,758</b>	<b>0</b>	<b>0</b>	<b>37,121</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>725,692</b>	<b>1,407,846</b>	<b>0</b>	<b>0</b>	<b>2,133,538</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	No	Yes				<b>27</b>
If yes, what is the rate?		4.17%				<b>28</b>

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

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

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	170,208	90,212			<b>260,420</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	11,525	8,566			<b>20,091</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>11,525</b>	<b>8,566</b>	<b>0</b>	<b>0</b>	<b>20,091</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	600	0			<b>600</b>	<b>18</b>
Cost of removal	186				<b>186</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>786</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>786</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>180,947</b>	<b>98,778</b>	<b>0</b>	<b>0</b>	<b>279,725</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	No	Yes				<b>27</b>
If yes, what is the rate?		4.17%				<b>28</b>

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

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

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

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

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

### MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
<b>Electric Utility</b>							
Fuel for generation					0	0	1
Other			88,859		88,859	86,077	2
<b>Total Electric Utility</b>					<b>88,859</b>	<b>86,077</b>	

Account	Total End of Year	Amount Prior Year	
Electric utility total	88,859	86,077	1
Water utility	29,428	25,969	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
<b>Total Materials and Supplies</b>	<b>118,287</b>	<b>112,046</b>	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
ELECTRIC MORTGAGE REVENUE BONDS DATED 10/1/97	2,198	428	13,580	1
WATER REVENUE BONDS DATED 7/1/04	850	428	5,087	2
<b>Total</b>			<b>18,667</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				3
<b>Total</b>			<b>0</b>	

### CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	542,006	1
<b>Changes during year (explain):</b>		
PRIMARY ELECTRIC EXTENSION FINANCED BY TID	12,212	2
WATER MAIN AND HYDRANTS FINANCED BY TID	166,458	3
PORTION OF NEW WATER TOWER FINANCED BY TID	502,894	4
<b>Balance end of year</b>	<b><u>1,223,570</u></b>	

**BONDS (ACCT. 221)**

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
ELECTRIC REVENUE BONDS	10/01/1997	10/01/2017	5.43%	880,000	<b>1</b>
WATER REVENUE BONDS	07/01/2004	12/02/2016	4.23%	1,005,000	<b>2</b>
<b>Total Bonds (Account 221):</b>				<b>1,885,000</b>	

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

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
WATER DEPARTMENT	10/01/2003	12/01/2012	3.73%	410,000	1
<b>Total for Account 223</b>				<b>410,000</b>	
<b>Notes Payable (231)</b>					
CUSTOMER DEPOSITS	12/31/2006	12/31/2006	1.50%	4,576	2
<b>Total for Account 231</b>				<b>4,576</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	83,090	1
<b>Accruals:</b>		
Charged water department expense	47,855	2
Charged electric department expense	58,213	3
Charged sewer department expense	1,374	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>107,442</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	83,090	6
Social Security taxes	22,028	7
PSC Remainder Assessment	2,550	8
<b>Other (explain):</b>		
License Fee Assessment	477	9
<b>Total payments and other debits</b>	<b>108,145</b>	
<b>Balance end of year</b>	<b>82,387</b>	

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
ELECTRIC MORTGAGE REVENUE BONDS	12,447	49,113	49,787	11,773	1
WATER REVENUE BONDS	3,605	43,083	43,255	3,433	2
<b>Subtotal</b>	<b>16,052</b>	<b>92,196</b>	<b>93,042</b>	<b>15,206</b>	
<b>Advances from Municipality (223)</b>					
Electric Department	0			0	3
WATER DEPARTMENT	1,300	15,540	15,583	1,257	4
<b>Subtotal</b>	<b>1,300</b>	<b>15,540</b>	<b>15,583</b>	<b>1,257</b>	
<b>Other Long-Term Debt (224)</b>					
Interest on Long-Term Debt	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
Customer Deposits	341	212	43	510	6
<b>Subtotal</b>	<b>341</b>	<b>212</b>	<b>43</b>	<b>510</b>	
<b>Total</b>	<b>17,693</b>	<b>107,948</b>	<b>108,668</b>	<b>16,973</b>	

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

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
ADVANCES TO TAX INCREMENTAL DISTRICTS	991,620	1
<b>Total (Acct. 123):</b>	<b>991,620</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
ELECTRIC BOND REDEMPTION FUND CASH	26,773	3
ELECTRIC BOND RESERVE FUND INVESTMENTS	116,050	4
<b>Total (Acct. 125):</b>	<b>142,823</b>	
<b>Notes Receivable (141):</b>		
NONE		5
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	29,099	6
Electric	124,155	7
Sewer (Regulated)		8
<b>Other (specify):</b>		
NONE		9
<b>Total (Acct. 142):</b>	<b>153,254</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work	4,577	11
<b>Other (specify):</b>		
NONE		12
<b>Total (Acct. 143):</b>	<b>4,577</b>	
<b>Receivables from Municipality (145):</b>		
NONE		13
<b>Total (Acct. 145):</b>	<b>0</b>	
<b>Prepayments (165):</b>		
NONE		14
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		15
<b>Total (Acct. 182):</b>	<b>0</b>	

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

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

Particulars (a)	Balance End of Year (b)	
<b>Other Deferred Debits (183):</b>		
UNAMORTIZED PORTION OF WELL RENOVATION	71,922	16
<b>Total (Acct. 183):</b>	<b>71,922</b>	
<b>Payables to Municipality (233):</b>		
NONE		17
<b>Total (Acct. 233):</b>		<b>0</b>
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	172,722	18
EMPLOYEE VESTED SICK LEAVE AND VACATION	82,913	19
<b>Total (Acct. 253):</b>	<b>255,635</b>	

**RETURN ON RATE BASE COMPUTATION**

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	2,518,703	3,293,932	0	0	5,812,635	1
Materials and Supplies	27,698	87,468	0	0	115,166	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation (110.1)	699,491	1,342,814	0	0	2,042,305	4
Customer Advances for Construction					0	5
Regulatory Liability	120,610	57,192	0	0	177,802	6
NONE					0	7
<b>Average Net Rate Base</b>	<b>1,726,300</b>	<b>1,981,394</b>	<b>0</b>	<b>0</b>	<b>3,707,694</b>	
Net Operating Income	166,906	163,387	0	0	330,293	8
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>9.67%</b>	<b>8.25%</b>	<b>N/A</b>	<b>N/A</b>	<b>8.91%</b>	

## 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	124,056	58,826	0	0	<b>182,882</b>	<b>1</b>
<b>Add credits during year:</b>						
NONE					<b>0</b>	<b>2</b>
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	6,892	3,268	0	0	<b>10,160</b>	<b>3</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>4</b>
<b>Balance End of Year</b>	<b>117,164</b>	<b>55,558</b>	<b>0</b>	<b>0</b>	<b>172,722</b>	

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## FINANCIAL SECTION FOOTNOTES

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

**Other Deferred Debits (Acct 183):** amortization requires PSC authorization. Provide date of authorization.

Amortization of well renovation costs as audthorized by letter from PSC dated 3/7/05.

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	445,821	360,430	1
<b>Total Sales of Water</b>	<b>445,821</b>	<b>360,430</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	1,688	1,037	2
Miscellaneous Service Revenues (471)	2,745	2,612	3
Rents from Water Property (472)	6,185	5,537	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	7,051	5,182	6
<b>Total Other Operating Revenues</b>	<b>17,669</b>	<b>14,368</b>	
<b>Total Operating Revenues</b>	<b>463,490</b>	<b>374,798</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expenses (600-605)	17,425	17,555	7
Pumping Expenses (620-625)	18,258	19,697	8
Water Treatment Expenses (630-635)	4,184	1,820	9
Transmission and Distribution Expenses (640-655)	41,795	40,605	10
Customer Accounts Expenses (901-904)	15,144	16,149	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	98,688	116,638	13
<b>Total Operation and Maintenance Expenses</b>	<b>195,494</b>	<b>212,464</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	53,235	44,885	14
Amortization Expense (404-407)		0	15
Taxes (408)	47,855	46,581	16
<b>Total Other Operating Expenses</b>	<b>101,090</b>	<b>91,466</b>	
<b>Total Operating Expenses</b>	<b>296,584</b>	<b>303,930</b>	
<b>NET OPERATING INCOME</b>	<b>166,906</b>	<b>70,868</b>	

## WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	1,107	52,918	194,357	4
Commercial	196	24,318	65,992	5
Industrial	5	340	1,207	6
<b>Total Metered Sales to General Customers (461)</b>	<b>1,308</b>	<b>77,576</b>	<b>261,556</b>	
Private Fire Protection Service (462)	12		5,051	7
Public Fire Protection Service (463)	1,292		131,560	8
Other Sales to Public Authorities (464)	34	20,358	40,868	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)	1	5,608	6,786	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>2,647</b>	<b>103,542</b>	<b>445,821</b>	

### 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)	
BEAVER BROOK SANITARY DISTRIC	Customer's Meter	5,608	6,786	1
<b>Total</b>		<b>5,608</b>	<b>6,786</b>	

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	126,160	1
Wholesale fire protection billed	5,400	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>131,560</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	1,688	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>1,688</b>	
<b>Miscellaneous Service Revenues (471):</b>		
RECONNECTION AND METER READ-OUT FEES	2,745	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>2,745</b>	
<b>Rents from Water Property (472):</b>		
EQUIPMENT RENTAL	6,185	8
<b>Total Rents from Water Property (472)</b>	<b>6,185</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	4,945	10
<b>Other (specify):</b>		
PROFIT ON MERCHANDISING	1,001	11
BEAVER BROOK SANITARY DISTRICT METER READING AND BILLING CHARGES	1,105	12
<b>Total Other Water Revenues (474)</b>	<b>7,051</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Labor (600)	0	0	1
Purchased Water (601)	0	0	2
Operation Supplies and Expenses (602)	1,441	1,507	3
Maintenance of Water Source Plant (605)	15,984	16,048	4
<b>Total Source of Supply Expenses</b>	<b>17,425</b>	<b>17,555</b>	
<b>PUMPING EXPENSES</b>			
Operation Labor (620)	1,515	1,063	5
Fuel for Power Production (621)	0	0	6
Fuel or Power Purchased for Pumping (622)	14,115	15,165	7
Operation Supplies and Expenses (623)	0	0	8
Maintenance of Pumping Plant (625)	2,628	3,469	9
<b>Total Pumping Expenses</b>	<b>18,258</b>	<b>19,697</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor (630)	666	1,026	10
Chemicals (631)	3,518	794	11
Operation Supplies and Expenses (632)	0	0	12
Maintenance of Water Treatment Plant (635)	0	0	13
<b>Total Water Treatment Expenses</b>	<b>4,184</b>	<b>1,820</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Labor (640)	11,755	10,735	14
Operation Supplies and Expenses (641)	7,759	11,635	15
Maintenance of Distribution Reservoirs and Standpipes (650)	2,645	0	16
Maintenance of Mains (651)	7,428	7,255	17
Maintenance of Services (652)	8,716	6,567	18
Maintenance of Meters (653)	1,669	2,215	19
Maintenance of Hydrants (654)	1,823	2,198	20
Maintenance of Other Plant (655)	0	0	21
<b>Total Transmission and Distribution Expenses</b>	<b>41,795</b>	<b>40,605</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Meter Reading Labor (901)	3,140	3,031	22
Accounting and Collecting Labor (902)	8,836	8,339	23
Supplies and Expenses (903)	3,168	4,779	24
Uncollectible Accounts (904)	0	0	25
<b>Total Customer Accounts Expenses</b>	<b>15,144</b>	<b>16,149</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)	0	0	26
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	14,002	15,071	27
Office Supplies and Expenses (921)	7,989	5,718	28
Administrative Expenses Transferred--Credit (922)	0	0	29
Outside Services Employed (923)	7,006	8,153	30
Property Insurance (924)	1,508	1,672	31
Injuries and Damages (925)	1,696	420	32
Employee Pensions and Benefits (926)	50,393	62,212	33
Regulatory Commission Expenses (928)	0	7,966	34
Miscellaneous General Expenses (930)	8,023	7,582	35
Transportation Expenses (933)	8,071	7,844	36
Maintenance of General Plant (935)	0	0	37
<b>Total Administrative and General Expenses</b>	<b>98,688</b>	<b>116,638</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>195,494</b>	<b>212,464</b>	

### TAXES (ACCT. 408 - WATER)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		40,826	40,641	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,374	1,122	2
<b>Net property tax equivalent</b>		<b>39,452</b>	<b>39,519</b>	
Social Security		7,995	6,760	3
PSC Remainder Assessment		408	302	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>47,855</b>	<b>46,581</b>	

### PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Washburn				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.215775				3
County tax rate	mills		4.839857				4
Local tax rate	mills		9.749707				5
School tax rate	mills		7.256246				6
Voc. school tax rate	mills		1.202237				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>23.263822</b>				<b>10</b>
Less: state credit	mills		1.064112				11
<b>Net tax rate</b>	mills		<b>22.199710</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>9.749707</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>8.458483</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>18.208190</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>23.263822</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.782683</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>22.199710</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>17.375328</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>3,178,620</b>	3,178,620				22
Materials & Supplies	\$	<b>25,969</b>	25,969				23
<b>Subtotal</b>	\$	<b>3,204,589</b>	<b>3,204,589</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>317,569</b>	317,569				25
<b>Taxable Assets</b>	\$	<b>2,887,020</b>	<b>2,887,020</b>				<b>26</b>
Assessment Ratio	dec.		0.813861				27
<b>Assessed Value</b>	\$	<b>2,349,633</b>	<b>2,349,633</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>17.375328</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>40,826</b>	<b>40,826</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	28,058					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>40,826</b>					<b>34</b>

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	2,313		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)	238,880		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>241,193</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	71,738		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	141,911		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	2,333		20
<b>Total Pumping Plant</b>	<b>215,982</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	8,118		23
<b>Total Water Treatment Plant</b>	<b>8,118</b>	<b>0</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			2,313	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)			238,880	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>241,193</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			71,738	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			141,911	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			2,333	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>215,982</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			8,118	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>8,118</b>	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	4,396		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	262,913		26
Transmission and Distribution Mains (343)	923,389	144,637	27
Fire Mains (344)	2,647		28
Services (345)	163,665	13,044	29
Meters (346)	194,335	79,608	30
Hydrants (348)	223,394	23,555	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>1,774,739</b>	<b>260,844</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	13,009		35
Computer Equipment (391.1)	860		36
Transportation Equipment (392)	8,938		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	13,898		39
Laboratory Equipment (395)	0	8,826	40
Power Operated Equipment (396)	69,051		41
Communication Equipment (397)	39,711		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	4,563		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>150,030</b>	<b>8,826</b>	
<b>Total utility plant in service directly assignable</b>	<b>2,390,062</b>	<b>269,670</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>2,390,062</b>	<b>269,670</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			4,396 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			262,913 26
Transmission and Distribution Mains (343)			1,068,026 27
Fire Mains (344)			2,647 28
Services (345)	1,000		175,709 29
Meters (346)	11,388		262,555 30
Hydrants (348)			246,949 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>12,388</b>	<b>0</b>	<b>2,023,195</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			13,009 35
Computer Equipment (391.1)			860 36
Transportation Equipment (392)			8,938 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			13,898 39
Laboratory Equipment (395)			8,826 40
Power Operated Equipment (396)			69,051 41
Communication Equipment (397)			39,711 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			4,563 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>158,856</b>
<b>Total utility plant in service directly assignable</b>	<b>12,388</b>	<b>0</b>	<b>2,647,344</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>12,388</b>	<b>0</b>	<b>2,647,344</b>

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

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

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

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

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

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	545,198		27
Fire Mains (344)	0		28
Services (345)	128,526	6,616	29
Meters (346)	0		30
Hydrants (348)	28,308		31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>702,032</b>	<b>6,616</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>702,032</b>	<b>6,616</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>702,032</b>	<b>6,616</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			545,198 27
Fire Mains (344)			0 28
Services (345)	600		134,542 29
Meters (346)			0 30
Hydrants (348)			28,308 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>600</b>	<b>0</b>	<b>708,048</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>600</b>	<b>0</b>	<b>708,048</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>600</b>	<b>0</b>	<b>708,048</b>

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

<b>Sources of Water Supply</b>					
<b>Month</b>	<b>Purchased Water Gallons (000's)</b>	<b>Surface Water Gallons (000's)</b>	<b>Ground Water Gallons (000's)</b>	<b>Total Gallons All Methods (000's)</b>	
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	
January			9,621	<b>9,621</b>	1
February			8,896	<b>8,896</b>	2
March			9,969	<b>9,969</b>	3
April			10,219	<b>10,219</b>	4
May			11,235	<b>11,235</b>	5
June			14,299	<b>14,299</b>	6
July			15,858	<b>15,858</b>	7
August			11,455	<b>11,455</b>	8
September			9,714	<b>9,714</b>	9
October			8,637	<b>8,637</b>	10
November			8,082	<b>8,082</b>	11
December			8,409	<b>8,409</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>126,394</b>	<b>126,394</b>	
Less: Water sold				103,542	13
Volume pumped but not sold				<b>22,852</b>	14
Volume sold as a percent of volume pumped				<b>82%</b>	15
Volume used for water production, water quality and system maintenance				8,816	16
Volume related to equipment/system malfunction				3,000	17
Non-utility volume NOT included in water sales				3,021	18
Total volume not sold but accounted for				<b>14,837</b>	19
Volume pumped but unaccounted for				<b>8,015</b>	20
Percent of water lost				<b>6%</b>	21
If more than 25%, indicate causes:					22
If more than 25%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				688	24
Date of maximum: 4/7/2006					25
Cause of maximum:					26
Early read on 4/6/06 and late read on 4/7/06.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				218	27
Date of minimum: 10/30/2006					28
Total KWH used for pumping for the year				214,930	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
417 PARK WEST	#3	77	16	936,000	No	<b>1</b>
1401 FIRST STREET	#5	310	16	720,000	Yes	<b>2</b>

## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#3	#5		1
Location	417 PARK WEST AVENUE	1401 FIRST STREET		2
Purpose	S	P		3
Destination	D	D		4
Pump Manufacturer	LAYNE	LAYNE		5
Year Installed	1967	1996		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	1,100	650		8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	U.S. MOTOR		10
Year Installed	1975	1996		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	100	50		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				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	#1	#2	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	S	3
Year constructed	1917	1985	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	220	220	6
Total capacity in gallons (actual)	150,000	150,000	7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.5000	2.5000	12
Is a corrosion control chemical used (yes, no)?	N	N	13
Is water fluoridated (yes, no)?	Y	Y	14

### WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	0.750	522	0	0	0	522	1
M	D	2.000	3,230	0	0	0	3,230	2
A	D	4.000	1,400	0	0	0	1,400	3
M	D	4.000	12,055	0	0	0	12,055	4
A	D	6.000	1,400	0	0	0	1,400	5
M	D	6.000	24,393	0	0	0	24,393	6
P	D	6.000	15,511	0	0	0	15,511	7
M	D	8.000	14,543	0	0	0	14,543	8
P	D	8.000	2,751	13	0	0	2,764	9
M	D	10.000	14,295	0	0	0	14,295	10
P	D	10.000	6,325	3,516	0	0	9,841	11
P	D	12.000	13,668	1,443	0	0	15,111	12
<b>Total Within Municipality</b>			<b>110,093</b>	<b>4,972</b>	<b>0</b>	<b>0</b>	<b>115,065</b>	
P	D	12.000	3,142	0	0	0	3,142	13
<b>Total Outside of Municipality</b>			<b>3,142</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,142</b>	
<b>Total Utility</b>			<b>113,235</b>	<b>4,972</b>	<b>0</b>	<b>0</b>	<b>118,207</b>	

### WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	994	4	9	0	989	6	1
M	1.000	240	7	0	0	247	8	2
M	1.250	5	0	0	0	5		3
M	1.500	5	0	0	0	5		4
M	2.000	19	1	1	0	19		5
M	4.000	3	0	0	0	3		6
M	6.000	3	0	0	0	3		7
M	8.000	3	0	0	0	3		8
<b>Total Utility</b>		<b>1,272</b>	<b>12</b>	<b>10</b>	<b>0</b>	<b>1,274</b>	<b>14</b>	

### METERS

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

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,181	306	85	0	1,402	387	1
0.750	186	4	0	0	190	0	2
1.000	38	0	0	0	38	6	3
1.250	2	0	0	0	2	0	4
1.500	25	0	0	0	25	2	5
2.000	27	0	0	0	27	0	6
3.000	3	0	0	0	3	2	7
4.000	3	0	0	0	3	0	8
<b>Total:</b>	<b>1,465</b>	<b>310</b>	<b>85</b>	<b>0</b>	<b>1,690</b>	<b>397</b>	

#### Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	915	148	3	11	0	325	1,402	1
0.750	190	0	0	0	0	0	190	2
1.000	0	24	2	6	0	6	38	3
1.250	0	1	0	0	0	1	2	4
1.500	0	12	0	5	0	8	25	5
2.000	0	10	0	11	0	6	27	6
3.000	0	1	0	2	0	0	3	7
4.000	0	0	0	2	0	1	3	8
<b>Total:</b>	<b>1,105</b>	<b>196</b>	<b>5</b>	<b>37</b>	<b>0</b>	<b>347</b>	<b>1,690</b>	

### HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	15	2			17	1
Within Municipality	201	6			207	2
<b>Total Fire Hydrants</b>	<b>216</b>	<b>8</b>	<b>0</b>	<b>0</b>	<b>224</b>	
<b>Flushing Hydrants</b>						
	1				1	3
<b>Total Flushing Hydrants</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	

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

Number of hydrants operated during year:	224
Number of distribution system valves end of year:	127
Number of distribution valves operated during year:	127

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## WATER OPERATING SECTION FOOTNOTES

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

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

A/C #928- Regulatory Commission Expense - 2005 amount of \$7,966 represented cost of water rate case increase. No such cost in 2006.

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### Water Mains (Page W-17)

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

Watermain placed during 2006 was financed by tax incremental districts.

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### Water Services (Page W-18)

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

Replacement services were financed by the utility. New services were paid for by the customer at actual cost of service.

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### Meters (Page W-19)

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

Yes.

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**ELECTRIC OPERATING REVENUES & EXPENSES**

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Electricity</b>			
Sales of Electricity (440-448)	2,306,773	2,242,307	1
<b>Total Sales of Electricity</b>	<b>2,306,773</b>	<b>2,242,307</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (450)	4,647	4,773	2
Miscellaneous Service Revenues (451)	6,480	5,590	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	14,960	16,295	5
Interdepartmental Rents (455)	21,000	21,000	6
Other Electric Revenues (456)	354	469	7
Amortization of Construction Grants (457)	0	0	8
<b>Total Other Operating Revenues</b>	<b>47,441</b>	<b>48,127</b>	
<b>Total Operating Revenues</b>	<b>2,354,214</b>	<b>2,290,434</b>	
<b>Operation and Maintenance Expenses</b>			
Power Production Expenses (500-546)	1,687,806	1,651,898	9
Transmission Expenses (550-553)	0	0	10
Distribution Expenses (560-576)	117,380	115,758	11
Customer Accounts Expenses (901-904)	15,255	17,665	12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-935)	187,023	231,868	14
<b>Total Operation and Maintenance Expenses</b>	<b>2,007,464</b>	<b>2,017,189</b>	
<b>Other Expenses</b>			
Depreciation Expense (403)	125,150	120,287	15
Amortization Expense (404-407)		0	16
Taxes (408)	58,213	56,726	17
<b>Total Other Expenses</b>	<b>183,363</b>	<b>177,013</b>	
<b>Total Operating Expenses</b>	<b>2,190,827</b>	<b>2,194,202</b>	
<b>NET OPERATING INCOME</b>	<b>163,387</b>	<b>96,232</b>	

**OTHER OPERATING REVENUES (ELECTRIC)**

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

Particulars (a)	Amount (b)	
<b>Forfeited Discounts (450):</b>		
Customer late payment charges	4,647	1
<b>Other (specify):</b>		
NONE		2
<b>Total Forfeited Discounts (450)</b>	<b>4,647</b>	
<b>Miscellaneous Service Revenues (451):</b>		
RECONNECTION AND METER READ-OUT FEES	6,480	3
<b>Total Miscellaneous Service Revenues (451)</b>	<b>6,480</b>	
<b>Sales of Water and Water Power (453):</b>		
NONE		4
<b>Total Sales of Water and Water Power (453)</b>	<b>0</b>	
<b>Rent from Electric Property (454):</b>		
EQUIPMENT RENTAL	14,960	5
<b>Total Rent from Electric Property (454)</b>	<b>14,960</b>	
<b>Interdepartmental Rents (455):</b>		
WATER AND SEWER DEPARTMENT RENT OF SHOP	9,000	6
WATER AND SEWER DEPARTMENT RENT OF TRANSPORTATION EQUIPMENT	12,000	7
<b>Total Interdepartmental Rents (455)</b>	<b>21,000</b>	
<b>Other Electric Revenues (456):</b>		
RETAINED SALES TAX	354	8
<b>Total Other Electric Revenues (456)</b>	<b>354</b>	
<b>Amortization of Construction Grants (457):</b>		
NONE		9
<b>Total Amortization of Construction Grants (457)</b>	<b>0</b>	

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>POWER PRODUCTION EXPENSES</b>			
<b>STEAM POWER GENERATION EXPENSES</b>			
Operation Supervision and Labor (500)	0	0	1
Fuel (501)	0	0	2
Operation Supplies and Expenses (502)	0	0	3
Steam from Other Sources (503)	0	0	4
Steam Transferred -- Credit (504)	0	0	5
Maintenance of Steam Production Plant (506)	0	0	6
<b>Total Steam Power Generation Expenses</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC POWER GENERATION EXPENSES</b>			
Operation Supervision and Labor (530)	0	0	7
Water for Power (531)	0	0	8
Operation Supplies and Expenses (532)	0	0	9
Maintenance of Hydraulic Production Plant (535)	0	0	10
<b>Total Hydraulic Power Generation Expenses</b>	<b>0</b>	<b>0</b>	
<b>OTHER POWER GENERATION EXPENSES</b>			
Operation Supervision and Labor (538)	0	0	11
Fuel (539)	0	0	12
Operation Supplies and Expenses (540)	0	0	13
Maintenance of Other Power Production Plant (543)	0	0	14
<b>Total Other Power Generation Expenses</b>	<b>0</b>	<b>0</b>	
<b>OTHER POWER SUPPLY EXPENSES</b>			
Purchased Power (545)	1,687,806	1,651,898	15
Other Expenses (546)	0	0	16
<b>Total Other Power Supply Expenses</b>	<b>1,687,806</b>	<b>1,651,898</b>	
<b>Total Power Production Expenses</b>	<b>1,687,806</b>	<b>1,651,898</b>	
<b>TRANSMISSION EXPENSES</b>			
Operation Supervision and Labor (550)	0	0	17
Operation Supplies and Expenses (551)	0	0	18

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>TRANSMISSION EXPENSES</b>			
Maintenance of Transmission Plant (553)	0	0	19
<b>Total Transmission Expenses</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION EXPENSES</b>			
Operation Supervision Expenses (560)	23,765	23,181	20
Line and Station Labor (561)	1,947	696	21
Line and Station Supplies and Expenses (562)	6,234	5,537	22
Street Lighting and Signal System Expenses (565)	0	0	23
Meter Expenses (566)	0	0	24
Customer Installations Expenses (567)	0	0	25
Miscellaneous Distribution Expenses (569)	659	2,098	26
Maintenance of Structures and Equipment (571)	307	1,549	27
Maintenance of Lines (572)	72,502	70,780	28
Maintenance of Line Transformers (573)	324	0	29
Maintenance of Street Lighting and Signal Systems (574)	3,742	3,463	30
Maintenance of Meters (575)	7,900	8,454	31
Maintenance of Miscellaneous Distribution Plant (576)	0	0	32
<b>Total Distribution Expenses</b>	<b>117,380</b>	<b>115,758</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Meter Reading Labor (901)	3,364	4,471	33
Accounting and Collecting Labor (902)	8,836	8,243	34
Supplies and Expenses (903)	3,055	4,951	35
Uncollectible Accounts (904)	0	0	36
<b>Total Customer Accounts Expenses</b>	<b>15,255</b>	<b>17,665</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)	0	0	37
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	14,002	13,507	<b>38</b>
Office Supplies and Expenses (921)	9,141	10,048	<b>39</b>
Administrative Expenses Transferred -- Credit (922)	0	0	<b>40</b>
Outside Services Employed (923)	15,026	13,764	<b>41</b>
Property Insurance (924)	1,728	1,938	<b>42</b>
Injuries and Damages (925)	7,937	8,761	<b>43</b>
Employee Pensions and Benefits (926)	78,627	136,061	<b>44</b>
Regulatory Commission Expenses (928)	5,359	391	<b>45</b>
Miscellaneous General Expenses (930)	16,848	12,445	<b>46</b>
Transportation Expenses (933)	38,355	34,669	<b>47</b>
Maintenance of General Plant (935)	0	284	<b>48</b>
<b>Total Administrative and General Expenses</b>	<b>187,023</b>	<b>231,868</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>2,007,464</b>	<b>2,017,189</b>	

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

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		41,561	42,449	1
Social Security		14,033	12,236	2
Wisconsin Gross Receipts Tax		477	451	3
PSC Remainder Assessment		2,142	1,590	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>58,213</b>	<b>56,726</b>	

### PROPERTY TAX EQUIVALENT (ELECTRIC)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Washburn				1
<b>SUMMARY OF TAX RATES</b>							
State tax rate	mills		0.215775				2
County tax rate	mills		4.839857				3
Local tax rate	mills		9.749707				4
School tax rate	mills		7.256246				5
Voc. school tax rate	mills		1.202237				6
Other tax rate - Local	mills		0.000000				7
Other tax rate - Non-Local	mills		0.000000				8
<b>Total tax rate</b>	mills		<b>23.263822</b>				<b>9</b>
Less: state credit	mills		1.064112				10
<b>Net tax rate</b>	mills		<b>22.199710</b>				<b>11</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							
Local Tax Rate	mills		9.749707				12
Combined School Tax Rate	mills		8.458483				13
Other Tax Rate - Local	mills		0.000000				14
<b>Total Local &amp; School Tax</b>	mills		<b>18.208190</b>				<b>15</b>
<b>Total Tax Rate</b>	mills		<b>23.263822</b>				<b>16</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.782683</b>				<b>17</b>
<b>Total tax net of state credit</b>	mills		<b>22.199710</b>				<b>18</b>
<b>Net Local and School Tax Rate</b>	mills		<b>17.375328</b>				<b>19</b>
Utility Plant, Jan. 1	\$	3,375,609	3,375,609				20
Materials & Supplies	\$	86,077	86,077				21
<b>Subtotal</b>	\$	<b>3,461,686</b>	<b>3,461,686</b>				<b>22</b>
Less: Plant Outside Limits	\$	522,662	522,662				23
<b>Taxable Assets</b>	\$	<b>2,939,024</b>	<b>2,939,024</b>				<b>24</b>
Assessment Ratio	dec.		0.813861				25
<b>Assessed Value</b>	\$	<b>2,391,957</b>	<b>2,391,957</b>				<b>26</b>
<b>Net Local &amp; School Rate</b>	mills		<b>17.375328</b>				<b>27</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>41,561</b>	<b>41,561</b>				<b>28</b>
Tax Equivalent per 1994 PSC Report	\$	25,397					29
Any lower tax equivalent as authorized by municipality (see note 5)	\$						30
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>41,561</b>					<b>31</b>

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

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

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

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

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

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)	0		25
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)	750		34
Structures and Improvements (361)	0		35
Station Equipment (362)	529,356	9,413	36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	436,444	13,180	38
Overhead Conductors and Devices (365)	316,762	8,523	39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	243,343	10,072	41
Line Transformers (368)	521,626	2,898	42
Services (369)	131,779	13,074	43
Meters (370)	140,635	43,140	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	148,112	20,586	47
<b>Total Distribution Plant</b>	<b>2,468,807</b>	<b>120,886</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	3,870		48
Structures and Improvements (390)	237,724		49
Office Furniture and Equipment (391)	43,216		50
Computer Equipment (391.1)	99,496		51
Transportation Equipment (392)	216,033	144,179	52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	52,500		54

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			750 34
Structures and Improvements (361)			0 35
Station Equipment (362)	2,000		536,769 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	621		449,003 38
Overhead Conductors and Devices (365)	1,050		324,235 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			253,415 41
Line Transformers (368)	2,000		522,524 42
Services (369)	2,441		142,412 43
Meters (370)	11,598		172,177 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	212		168,486 47
<b>Total Distribution Plant</b>	<b>19,922</b>	<b>0</b>	<b>2,569,771</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			3,870 48
Structures and Improvements (390)			237,724 49
Office Furniture and Equipment (391)			43,216 50
Computer Equipment (391.1)			99,496 51
Transportation Equipment (392)			360,212 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			52,500 54

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>GENERAL PLANT</b>			
Laboratory Equipment (395)	12,199		55
Power Operated Equipment (396)	18,058		56
Communication Equipment (397)	11,013		57
Miscellaneous Equipment (398)	7,607	1,676	58
Other Tangible Property (399)	0		59
<b>Total General Plant</b>	<b>701,716</b>	<b>145,855</b>	
<b>Total utility plant in service directly assignable</b>	<b>3,170,523</b>	<b>266,741</b>	
Common Utility Plant Allocated to Electric Department	0		60
<b>Total utility plant in service</b>	<b>3,170,523</b>	<b>266,741</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>GENERAL PLANT</b>			
Laboratory Equipment (395)			12,199 55
Power Operated Equipment (396)			18,058 56
Communication Equipment (397)			11,013 57
Miscellaneous Equipment (398)			9,283 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>847,571</b>
<b>Total utility plant in service directly assignable</b>	<b>19,922</b>	<b>0</b>	<b>3,417,342</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>19,922</b>	<b>0</b>	<b>3,417,342</b>

## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

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

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

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

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

## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)	0		25
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)	0		34
Structures and Improvements (361)	0		35
Station Equipment (362)	0		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	31,825	696	38
Overhead Conductors and Devices (365)	59,588		39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	35,180		41
Line Transformers (368)	7,250		42
Services (369)	71,243		43
Meters (370)	0		44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	0		47
<b>Total Distribution Plant</b>	<b>205,086</b>	<b>696</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	0		49
Office Furniture and Equipment (391)	0		50
Computer Equipment (391.1)	0		51
Transportation Equipment (392)	0		52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	0		54

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			0 34
Structures and Improvements (361)			0 35
Station Equipment (362)			0 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			32,521 38
Overhead Conductors and Devices (365)			59,588 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			35,180 41
Line Transformers (368)			7,250 42
Services (369)			71,243 43
Meters (370)			0 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			0 47
<b>Total Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>205,782</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			0 49
Office Furniture and Equipment (391)			0 50
Computer Equipment (391.1)			0 51
Transportation Equipment (392)			0 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			0 54

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
<b>GENERAL PLANT</b>		
Laboratory Equipment (395)	0	55
Power Operated Equipment (396)	0	56
Communication Equipment (397)	0	57
Miscellaneous Equipment (398)	0	58
Other Tangible Property (399)	0	59
<b>Total General Plant</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>205,086</b>	<b>696</b>
Common Utility Plant Allocated to Electric Department	0	60
<b>Total utility plant in service</b>	<b>205,086</b>	<b>696</b>

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>GENERAL PLANT</b>			
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)			0 56
Communication Equipment (397)			0 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>205,782</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>205,782</b>

## TRANSMISSION AND DISTRIBUTION LINES

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

### RURAL LINE CUSTOMERS

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

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

### MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	5,334	Wednesday	01/18/2006	10:15	3,015	1
February	02	5,449	Friday	02/17/2006	10:00	2,805	2
March	03	5,040	Tuesday	03/07/2006	10:30	2,893	3
April	04	4,781	Wednesday	04/05/2006	09:45	2,529	4
May	05	6,181	Tuesday	05/30/2006	12:00	2,824	5
June	06	6,284	Friday	06/16/2006	15:15	2,935	6
July	07	7,574	Friday	07/28/2006	15:30	3,528	7
August	08	6,054	Thursday	08/03/2006	15:45	3,076	8
September	09	5,541	Tuesday	09/05/2006	15:30	2,640	9
October	10	5,075	Monday	10/02/2006	13:45	2,715	10
November	11	5,138	Thursday	11/30/2006	10:15	2,731	11
December	12	5,547	Thursday	12/07/2006	11:00	3,002	12
<b>Total</b>		<b>67,998</b>				<b>34,693</b>	

**System Name**

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

Type of Reading	Supplier
15 minutes integrated	EXEL ENERGY

## ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
<b>Source of Energy</b>		
<b>Generation (excluding Station Use):</b>		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
<b>Total Generation</b>	<b>0</b>	<b>7</b>
Purchases	34,690	8
Interchanges:		9
In (gross)		10
Out (gross)		11
Net	<b>0</b>	12
Transmission for/by others (wheeling):		13
Received		14
Delivered		15
Net	<b>0</b>	16
<b>Total Source of Energy</b>	<b>34,690</b>	<b>17</b>
<b>Disposition of Energy</b>		
Sales to Ultimate Consumers (including interdepartmental sales)	33,256	18
Sales For Resale		19
<b>Energy Used by the Company (excluding station use):</b>		
Electric Utility		20
Common (office, shops, garages, etc. serving 2 or more util. depts.)		21
<b>Total Used by Company</b>	<b>0</b>	<b>22</b>
<b>Total Sold and Used</b>	<b>33,256</b>	<b>23</b>
<b>Energy Losses:</b>		
Transmission Losses (if applicable)		24
Distribution Losses	1,434	25
<b>Total Energy Losses</b>	<b>1,434</b>	<b>26</b>
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>	<b>4.1338%</b>	<b>27</b>
<b>Total Disposition of Energy</b>	<b>34,690</b>	<b>28</b>

### SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)
<b>Residential Sales</b>				
RESIDENTIAL	RG-1	1,254	9,583	1
<b>Total Sales for Residential Sales</b>		<b>1,254</b>	<b>9,583</b>	
<b>Commercial &amp; Industrial</b>				
LARGE POWER TIME-OF-DAY	CG-2	5	8,043	2
SMALL POWER	CP-1	11	5,439	3
GENERAL SERVICE	GS-1	347	9,872	4
<b>Total Sales for Commercial &amp; Industrial</b>		<b>363</b>	<b>23,354</b>	
<b>Public Street &amp; Highway Lighting</b>				
SECURITY LIGHTING	MS-1		43	5
STREET LIGHTING	MS-1		276	6
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>0</b>	<b>319</b>	
<b>Sales for Resale</b>				
NONE				7
<b>Total Sales for Sales for Resale</b>		<b>0</b>	<b>0</b>	
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>1,617</b>	<b>33,256</b>	

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

<b>Demand kW (e)</b>	<b>Customer or Distribution kW (f)</b>	<b>Tariff Revenues (g)</b>	<b>PCAC Revenues (h)</b>	<b>Total Revenues (g)+(h)</b>	
		646,956	95,024	<b>741,980</b>	<b>1</b>
<b>0</b>	<b>0</b>	<b>646,956</b>	<b>95,024</b>	<b>741,980</b>	
19,723	22,917	386,051	80,984	<b>467,035</b>	<b>2</b>
13,673	16,253	274,793	52,072	<b>326,865</b>	<b>3</b>
		633,336	99,329	<b>732,665</b>	<b>4</b>
<b>33,396</b>	<b>39,170</b>	<b>1,294,180</b>	<b>232,385</b>	<b>1,526,565</b>	
		4,188	408	<b>4,596</b>	<b>5</b>
		30,989	2,643	<b>33,632</b>	<b>6</b>
<b>0</b>	<b>0</b>	<b>35,177</b>	<b>3,051</b>	<b>38,228</b>	
				<b>0</b>	<b>7</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>33,396</b>	<b>39,170</b>	<b>1,976,313</b>	<b>330,460</b>	<b>2,306,773</b>	

### PURCHASED POWER STATISTICS

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

Particulars (a)	(b)		(c)		
Name of Vendor	XCEL ENERGY				1
Point of Delivery	Spooner Substation				2
Type of Power Purchased (firm, dump, etc.)	firm				3
Voltage at Which Delivered	24				4
Point of Metering	Spooner Substation				5
Total of 12 Monthly Maximum Demands -- kW	67,998				6
Average load factor	<b>69.8852%</b>				7
Total Cost of Purchased Power	1,687,806				8
Average cost per kWh	<b>0.0487</b>				9
On-Peak Hours (if applicable)	9:00am-9:00pm				10
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	11
January	1,199	1,816			12
February	1,147	1,658			13
March	1,239	1,653			14
April	960	1,568			15
May	1,192	1,632			16
June	1,315	1,620			17
July	1,408	2,120			18
August	1,391	1,685			19
September	1,077	1,563			20
October	1,160	1,555			21
November	1,145	1,586			22
December	1,159	1,842			23
<b>Total kWh (000)</b>	<b>14,392</b>	<b>20,298</b>			24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
<b>Total kWh (000)</b>					52

### PRODUCTION STATISTICS TOTALS

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

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### PRODUCTION STATISTICS

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

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

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

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

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

---

NONE

### STEAM PRODUCTION PLANTS

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

#### Boilers

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

### INTERNAL COMBUSTION GENERATION PLANTS

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

#### Prime Movers

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

### STEAM PRODUCTION PLANTS (cont.)

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

<b>Turbine-Generators</b>									
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	<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)		
<b>Total</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>

### INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

<b>Generators</b>							
Year Installed (h)	Voltage (kV) (i)	<u>kWh Generated by Each Unit Generator During Yr. (000's)</u>		<u>Rated Unit Capacity</u>		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
				kW (k)	kVA (l)		
<b>Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>

### HYDRAULIC GENERATING PLANTS

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

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

NONE

### HYDRAULIC GENERATING PLANTS (cont.)

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

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

### SUBSTATION EQUIPMENT

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

Particulars (a)	(b)	(c)	Utility Designation			(f)
			(d)	(e)		
Name of Substation	3EAVVER BRO					1
Voltage--High Side	69					2
Voltage--Low Side	12					3
Num. Main Transformers in Operation	1					4
Total Capacity of Transformers in kVA	10,000					5
Number of Spare Transformers on Hand	1					6
15-Minute Maximum Demand in kW	7,574					7
Dt and Hr of Such Maximum Demand	07/02/2006					8
	15:00					9
Kwh Output	34,690,000					10

### SUBSTATION EQUIPMENT (continued)

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

### SUBSTATION EQUIPMENT (continued)

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

**ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS**

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,931	427	21,836	1
Acquired during year	409	2	388	2
<b>Total</b>	<b>2,340</b>	<b>429</b>	<b>22,224</b>	<b>3</b>
Retired during year	426	4	668	4
Sales, transfers or adjustments increase (decrease)				5
<b>Number end of year</b>	<b>1,914</b>	<b>425</b>	<b>21,556</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				7
In customers' use	1,632	369	17,569	8
In utility's use				9
				10
Locked meters on customers' premises				11
In stock	282	56	3,987	12
<b>Total end of year</b>	<b>1,914</b>	<b>425</b>	<b>21,556</b>	<b>13</b>

### STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
<b>Street Lighting Non-Ornamental</b>				
Mercury Vapor	175	135	115,020	1
Sodium Vapor	100	128	62,976	2
Sodium Vapor	150	15	14,175	3
<b>Total</b>		<b>278</b>	<b>192,171</b>	
<b>Ornamental</b>				
Mercury Vapor	175	3	2,556	4
Mercury Vapor	400	10	19,320	5
Sodium Vapor	100	42	20,330	6
Sodium Vapor	150	9	6,804	7
<b>Total</b>		<b>64</b>	<b>49,010</b>	
<b>Other</b>				
Sodium Vapor	100	20	9,840	8
<b>Total</b>		<b>20</b>	<b>9,840</b>	

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## ELECTRIC OPERATING SECTION FOOTNOTES

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### Electric Operation & Maintenance Expenses (Page E-03)

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

A/C #926 - Employee Pensions and Benefits - 2005 expense included \$27,978 for pay-off of the Wisconsin Retirement System unfunded prior service liability.

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

If Additions for any Accounts exceed \$50,000, please explain.

2006 addition of \$144,179 is the cost of a new line bucket truck.

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