



3014 (02-02-05)

**ANNUAL REPORT**

OF

Name: CITY OF BRODHEAD WATER AND LIGHT COMMISSION

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Principal Office: 1108 11TH STREET  
P.O. BOX 227  
BRODHEAD, WI 53520-0227

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For the Year Ended: DECEMBER 31, 2006

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

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

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



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### IDENTIFICATION AND OWNERSHIP

**Exact Utility Name:** CITY OF BRODHEAD WATER AND LIGHT COMMISSION

**Utility Address:** 1108 11TH STREET  
P.O. BOX 227  
BRODHEAD, WI 53520-0227

**When was utility organized?** 1/1/1913

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** MR JEFFREY PETERSON

**Title:** SUPERINTENDENT

**Office Address:**

1108 11TH STREET  
P.O. BOX 227  
BRODHEAD, WI 53520-0227

**Telephone:** (608) 897 - 2505

**Fax Number:** (608) 897 - 2726

**E-mail Address:** jpeterson@brodheadwl.com

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

**Name:** MR. JEFFREY PETERSON

**Title:** SUPERINTENDENT

**Office Address:**

1108 11TH ST.  
P.O. BOX 227  
BRODHEAD, WI 53520-0227

**Telephone:** (608) 897 - 2505

**Fax Number:** (608) 897 - 2726

**E-mail Address:** jpeterson@brodheadwl.com

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

**Name:**

**Title:**

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

TEN TERRACE COURT  
P.O. BOX 7398  
MADISON, WI 53707-7398

**Telephone:** (608) 249 - 6622

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

**E-mail Address:** www/virchowkrause.com

### IDENTIFICATION AND OWNERSHIP

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

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**Name:** RICHARD GRETEBECK

**Title:** PRESIDENT

**Office Address:**

806 E EXCHANGE ST  
BRODHEAD, WI 53520

**Telephone:** (608) 897 - 2121

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

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

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

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

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**Name:** MR THOMAS NIPPLE

**Title:** OPERATIONS FOREMAN

**Office Address:**

1108 11TH ST  
P.O. BOX 227  
BRODHEAD, WI 53520-0227

**Telephone:** (608) 897 - 2505

**Fax Number:** (608) 897 - 2726

**E-mail Address:** tnipple@brodheadwl.com

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**Name:** MS TERESINA CHAPMAN

**Title:** OFFICE MANAGER

**Office Address:**

1108 11TH STREET  
P.O. BOX 227  
BRODHEAD, WI 53520-0227

**Telephone:** (608) 897 - 2505

**Fax Number:** (608) 894 - 2726

**E-mail Address:** tchapman@brodheadwl.com

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**Name of utility commission/committee:** Brodhead Water & Light Commission

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

- ANN-MARIE ELMER, SECRETARY
- RICHARD GRETEBECK, PRESIDENT
- PHIL RUNDLE, CITY COUNCIL REPRESENTATIVE
- FRITZ WENGER, COMMISSIONER

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**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

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**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:**

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	3,540,087	3,500,298	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	2,882,353	2,955,941	2
Depreciation Expense (403)	230,431	224,060	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	176,210	166,448	5
<b>Total Operating Expenses</b>	<b>3,288,994</b>	<b>3,346,449</b>	
<b>Net Operating Income</b>	<b>251,093</b>	<b>153,849</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>251,093</b>	<b>153,849</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)	86,557	51,200	10
Miscellaneous Nonoperating Income (421)	252,106	34,055	11
<b>Total Other Income</b>	<b>338,663</b>	<b>85,255</b>	
<b>Total Income</b>	<b>589,756</b>	<b>239,104</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(19,029)	(19,029)	12
Other Income Deductions (426)	32,110	29,114	13
<b>Total Miscellaneous Income Deductions</b>	<b>13,081</b>	<b>10,085</b>	
<b>Income Before Interest Charges</b>	<b>576,675</b>	<b>229,019</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	11,020	11,978	14
Amortization of Debt Discount and Expense (428)	496	496	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	281	123	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>11,797</b>	<b>12,597</b>	
<b>Net Income</b>	<b>564,878</b>	<b>216,422</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	5,414,462	5,198,040	20
Balance Transferred from Income (433)	564,878	216,422	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>5,979,340</b>	<b>5,414,462</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	3,540,087		3,540,087	1
<b>Total (Acct. 400):</b>	<b>3,540,087</b>	<b>0</b>	<b>3,540,087</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	2,882,353		2,882,353	2
<b>Total (Acct. 401-402):</b>	<b>2,882,353</b>	<b>0</b>	<b>2,882,353</b>	
<b>Depreciation Expense (403):</b>				
Derived	230,431		230,431	3
<b>Total (Acct. 403):</b>	<b>230,431</b>	<b>0</b>	<b>230,431</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	176,210		176,210	5
<b>Total (Acct. 408):</b>	<b>176,210</b>	<b>0</b>	<b>176,210</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>251,093</b>	<b>0</b>	<b>251,093</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>	

**INCOME STATEMENT ACCOUNT DETAILS**

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Interest and Dividend Income (419):</b>			
INVESTMENT INCOME	86,557	0	86,557 11
<b>Total (Acct. 419):</b>	<b>86,557</b>	<b>0</b>	<b>86,557</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water	[REDACTED]	233,054	233,054 12
Contributed Plant - Electric	[REDACTED]	19,052	19,052 13
NONE	0	0	0 14
<b>Total (Acct. 421):</b>	<b>0</b>	<b>252,106</b>	<b>252,106</b>
<b>TOTAL OTHER INCOME:</b>	<b>86,557</b>	<b>252,106</b>	<b>338,663</b>
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(19,029)	[REDACTED]	(19,029) 15
NONE	0	0	0 16
<b>Total (Acct. 425):</b>	<b>(19,029)</b>	<b>0</b>	<b>(19,029)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	12,776	12,776 17
Depreciation Expense on Contributed Plant - Electric	[REDACTED]	19,334	19,334 18
NONE	0	0	0 19
<b>Total (Acct. 426):</b>	<b>0</b>	<b>32,110</b>	<b>32,110</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(19,029)</b>	<b>32,110</b>	<b>13,081</b>
<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	11,020	[REDACTED]	11,020 20
<b>Total (Acct. 427):</b>	<b>11,020</b>	<b>0</b>	<b>11,020</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
AMORITIZATION OF DEBT DISCOUNT	496	[REDACTED]	496 21
<b>Total (Acct. 428):</b>	<b>496</b>	<b>0</b>	<b>496</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0	[REDACTED]	0 22
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest on Debt to Municipality (430):</b>			
Derived	0	[REDACTED]	0 23
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
<b>Other Interest Expense (431):</b>			
Derived	281		281 24
<b>Total (Acct. 431):</b>	<b>281</b>	<b>0</b>	<b>281</b>
<b>Interest Charged to Construction--Cr. (432):</b>			
NONE	0		0 25
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>11,797</b>	<b>0</b>	<b>11,797</b>
<b>NET INCOME:</b>	<b>344,882</b>	<b>219,996</b>	<b>564,878</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	4,725,230	689,232	5,414,462 26
<b>Total (Acct. 216):</b>	<b>4,725,230</b>	<b>689,232</b>	<b>5,414,462</b>
<b>Balance Transferred from Income (433):</b>			
Derived	344,882	219,996	564,878 27
<b>Total (Acct. 433):</b>	<b>344,882</b>	<b>219,996</b>	<b>564,878</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
NONE	0	0	0 28
<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 29
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215			0 30
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>			
NONE	0	0	0 31
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>5,070,112</b>	<b>909,228</b>	<b>5,979,340</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				0	1
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>						
NONE					0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	501,393	3,038,694	0	0	<b>3,540,087</b>	<b>1</b>
Less: interdepartmental sales	461	19,865	0	0	<b>20,326</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<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>500,932</b>	<b>3,018,829</b>	<b>0</b>	<b>0</b>	<b>3,519,761</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	141,177		141,177	1
Electric operating expenses	218,738		218,738	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	9,147		9,147	8
Electric utility plant accounts	52,159		52,159	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>421,221</b>	<b>0</b>	<b>421,221</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	2.5	1
Electric	4.5	2
Gas		3
Sewer		4

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	7,888,955	7,459,742	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	3,433,765	3,175,033	2
<b>Net Utility Plant</b>	<b>4,455,190</b>	<b>4,284,709</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	143	143	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
<b>Net Nonutility Property</b>	<b>143</b>	<b>143</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	6,606	6,606	6
Special Funds (125)	0	0	7
<b>Total Other Property and Investments</b>	<b>6,749</b>	<b>6,749</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	163,175	199,540	8
Temporary Cash Investments (132)	2,490,510	2,212,749	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	344,984	325,784	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	31,470	944	14
Materials and Supplies (150)	83,868	65,662	15
Prepayments (165)	7,489	7,489	16
Other Current and Accrued Assets (170)	12,844	5,715	17
<b>Total Current and Accrued Assets</b>	<b>3,134,340</b>	<b>2,817,883</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	2,977	3,473	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	38,578	25,846	20
<b>Total Deferred Debits</b>	<b>41,555</b>	<b>29,319</b>	
<b>Total Assets and Other Debits</b>	<b>7,637,834</b>	<b>7,138,660</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	556,715	525,245	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	5,979,340	5,414,462	<b>23</b>
<b>Total Proprietary Capital</b>	<b>6,536,055</b>	<b>5,939,707</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	0	0	<b>24</b>
Advances from Municipality (223)	0	0	<b>25</b>
Other Long-Term Debt (224)	215,000	235,000	<b>26</b>
<b>Total Long-Term Debt</b>	<b>215,000</b>	<b>235,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	203,130	213,327	<b>28</b>
Payables to Municipality (233)	1,103	0	<b>29</b>
Customer Deposits (235)	8,786	5,564	<b>30</b>
Taxes Accrued (236)	140,793	139,459	<b>31</b>
Interest Accrued (237)	4,336	4,442	<b>32</b>
Other Current and Accrued Liabilities (238)	6,409	12,778	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>364,557</b>	<b>375,570</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	451,981	493,248	<b>36</b>
<b>Total Deferred Credits</b>	<b>451,981</b>	<b>493,248</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>37</b>
Injuries and Damages Reserve (262)			<b>38</b>
Pensions and Benefits Reserve (263)	70,241	95,135	<b>39</b>
Miscellaneous Operating Reserves (265)			<b>40</b>
<b>Total Operating Reserves</b>	<b>70,241</b>	<b>95,135</b>	
<b>Total Liabilities and Other Credits</b>	<b>7,637,834</b>	<b>7,138,660</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	3,517,342	0	0	3,942,400	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)	2,893,776	0	0	3,599,956	2
Utility Plant in Service - Contributed Plant (101.2)	868,679	0	0	526,544	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)					9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
<b>Total Utility Plant</b>	<b>3,762,455</b>	<b>0</b>	<b>0</b>	<b>4,126,500</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)	903,591	0	0	2,031,421	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	203,708	0	0	295,045	13
<b>Total Accumulated Provision</b>	<b>1,107,299</b>	<b>0</b>	<b>0</b>	<b>2,326,466</b>	
<b>Net Utility Plant</b>	<b>2,655,156</b>	<b>0</b>	<b>0</b>	<b>1,800,034</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>	834,516	1,874,513			<b>2,709,029</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	71,884	158,547			<b>230,431</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	2,977				<b>2,977</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	0	6,199			<b>6,199</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>74,861</b>	<b>164,746</b>	<b>0</b>	<b>0</b>	<b>239,607</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	5,786	7,838			<b>13,624</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>5,786</b>	<b>7,838</b>	<b>0</b>	<b>0</b>	<b>13,624</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>903,591</b>	<b>2,031,421</b>	<b>0</b>	<b>0</b>	<b>2,935,012</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	No	No				<b>27</b>
If yes, what is the rate?						<b>28</b>

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

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

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	190,293	275,711			<b>466,004</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	12,776	19,334			<b>32,110</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage		0			<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
TRUE-UP OF PRIOR YEAR EXPENSE	639				<b>639</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>13,415</b>	<b>19,334</b>	<b>0</b>	<b>0</b>	<b>32,749</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	0	0			<b>0</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>203,708</b>	<b>295,045</b>	<b>0</b>	<b>0</b>	<b>498,753</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	No	No				<b>27</b>
If yes, what is the rate?						<b>28</b>

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

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
Land	143			143	2
<b>Total Nonutility Property (121)</b>	<b>143</b>	<b>0</b>	<b>0</b>	<b>143</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>143</b>	<b>0</b>	<b>0</b>	<b>143</b>	

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

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

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel for generation					0	0	1
Other			67,522		67,522	52,781	2
<b>Total Electric Utility</b>					<b>67,522</b>	<b>52,781</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	67,522	52,781	1
Water utility	16,346	12,881	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
<b>Total Materials and Supplies</b>	<b>83,868</b>	<b>65,662</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>				
1997 GENERAL OBLIGATION REFUNDING BONDS	496	428	2,977	1
<b>Total</b>			<u><u>2,977</u></u>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<u><u>0</u></u>	

**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	525,245	1
<b>Changes during year (explain):</b>		
ELECTRIC CAPITAL ADDITIONS	31,470	2
<b>Balance end of year</b>	<b>556,715</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.

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<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>
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NONE

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

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Other Long-Term Debt (224)</b>					
1997 GENERAL OBLIGATION REFUNDING BONDS	09/30/1997	03/01/2012	4.75%	215,000	1
<b>Total for Account 224</b>				<b>215,000</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	139,459	1
<b>Accruals:</b>		
Charged water department expense	75,279	2
Charged electric department expense	98,743	3
Charged sewer department expense	1,654	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>175,676</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	139,459	6
Social Security taxes	29,341	7
PSC Remainder Assessment	3,211	8
<b>Other (explain):</b>		
Gross receipts tax	2,331	9
<b>Total payments and other debits</b>	<b>174,342</b>	
<b>Balance end of year</b>	<b>140,793</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>					
NONE	0			0	1
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
1997 GENERAL OBLIGATION REFUNDING BONDS	3,940	11,020	11,340	3,620	3
<b>Subtotal</b>	<b>3,940</b>	<b>11,020</b>	<b>11,340</b>	<b>3,620</b>	
<b>Notes Payable (231)</b>					
Customer deposits	502	281	67	716	4
<b>Subtotal</b>	<b>502</b>	<b>281</b>	<b>67</b>	<b>716</b>	
<b>Total</b>	<b>4,442</b>	<b>11,301</b>	<b>11,407</b>	<b>4,336</b>	

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

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
DEFERRED SPECIAL ASSESSMENTS	6,606	2
<b>Total (Acct. 124):</b>	<b>6,606</b>	
<b>Special Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	43,188	5
Electric	301,796	6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>344,984</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
RECEIVABLE FOR CAPITAL PROJECTS	31,470	12
<b>Total (Acct. 145):</b>	<b>31,470</b>	
<b>Prepayments (165):</b>		
PREPAID INSURANCE	7,489	13
<b>Total (Acct. 165):</b>	<b>7,489</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		14
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
ADVANCE TO CLEC-1/1/01	2,421	15

**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.
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Particulars (a)	Balance End of Year (b)	
<b>Other Deferred Debits (183):</b>		
PRELIMINARY SURVEY AND INVESTIGATION ON WATER MAIN LOOP	36,157	16
<b>Total (Acct. 183):</b>	<b>38,578</b>	
<b>Payables to Municipality (233):</b>		
OVERPAYMENT OF JOINT METERING FROM CITY	1,103	17
<b>Total (Acct. 233):</b>	<b>1,103</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	323,495	18
DEMAND SIDE MANAGEMENT/PUBLIC BENEFITS RECOVERED THRU RATES	121,880	19
ALLOWANCE FOR DEFERRED SPECIAL ASSESSMENTS	6,606	20
<b>Total (Acct. 253):</b>	<b>451,981</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)	2,881,687	3,517,431	0	0	6,399,118	1
Materials and Supplies	14,613	60,151	0	0	74,764	2
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (110.1)	869,053	1,952,967	0	0	2,822,020	4
Customer Advances for Construction					0	5
Regulatory Liability	138,192	194,817	0	0	333,009	6
					0	7
<b>Average Net Rate Base</b>	<b>1,889,055</b>	<b>1,429,798</b>	<b>0</b>	<b>0</b>	<b>3,318,853</b>	
Net Operating Income	136,362	114,731	0	0	251,093	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>7.22%</b>	<b>8.02%</b>	<b>N/A</b>	<b>N/A</b>	<b>7.57%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

**REGULATORY LIABILITY - PRE-2003 HISTORICAL  
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY  
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	142,141	200,383	0	0	342,524	1
<b>Add credits during year:</b>					<b>0</b>	<b>2</b>
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	7,897	11,132	0	0	19,029	3
<b>Other (specify):</b>					<b>0</b>	<b>4</b>
<b>Balance End of Year</b>	<b>134,244</b>	<b>189,251</b>	<b>0</b>	<b>0</b>	<b>323,495</b>	

### FINANCIAL SECTION FOOTNOTES

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

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

Account 231 - Amount represents interest on customer deposits.

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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.

PSC authorization dates provided on applicable lines on schedule F-19.

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

See specific line for details.

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#### Identification and Ownership - Contacts (Page iv)

##### General footnotes

ACCOUNTANTS' COMPILATION REPORT

To the Commission  
Brodhead Water & Light Commission

We have compiled, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants, the balance sheets of the Brodhead Water & Light Commission, an enterprise fund of the City of Brodhead as of December 31, 2006 and 2005, and the related statements of income and retained earnings for the years then ended and the supplemental schedules as of and for the year ended December 31, 2006 in the accompanying prescribed form.

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

The financial statements and related supplemental schedules are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from accounting principles generally accepted in the United States of America. This report is intended solely for the information and use of the Public Service Commission of Wisconsin and is not intended and should not be used by anyone other than the specified party.

VIRCHOW, KRAUSE & COMPANY, LLP

Madison, Wisconsin  
February 10, 2007

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	464,425	466,685	1
<b>Total Sales of Water</b>	<b>464,425</b>	<b>466,685</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	1,772	1,726	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	30,871	14,400	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	4,325	3,796	6
<b>Total Other Operating Revenues</b>	<b>36,968</b>	<b>19,922</b>	
<b>Total Operating Revenues</b>	<b>501,393</b>	<b>486,607</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expenses (600-605)	11,592	16,903	7
Pumping Expenses (620-625)	15,800	14,247	8
Water Treatment Expenses (630-635)	6,631	8,812	9
Transmission and Distribution Expenses (640-655)	39,701	57,936	10
Customer Accounts Expenses (901-904)	24,221	23,476	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	117,735	116,395	13
<b>Total Operation and Maintenance Expenses</b>	<b>215,680</b>	<b>237,769</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	71,884	70,627	14
Amortization Expense (404-407)		0	15
Taxes (408)	77,467	74,536	16
<b>Total Other Operating Expenses</b>	<b>149,351</b>	<b>145,163</b>	
<b>Total Operating Expenses</b>	<b>365,031</b>	<b>382,932</b>	
<b>NET OPERATING INCOME</b>	<b>136,362</b>	<b>103,675</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	1,136	52,250	222,175	4
Commercial	136	18,591	50,157	5
Industrial	5	2,175	4,387	6
<b>Total Metered Sales to General Customers (461)</b>	<b>1,277</b>	<b>73,016</b>	<b>276,719</b>	
Private Fire Protection Service (462)	10		8,868	7
Public Fire Protection Service (463)	1		169,584	8
Other Sales to Public Authorities (464)	20	1,155	8,793	9
Sales to Irrigation Customers (465)	0	0		10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	2	36	461	12
<b>Total Sales of Water</b>	<b>1,310</b>	<b>74,207</b>	<b>464,425</b>	

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

Use a separate line for each delivery point.

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

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	169,584	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b> NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>169,584</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	1,772	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>1,772</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE		7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
TOWER RENTAL	30,871	8
<b>Total Rents from Water Property (472)</b>	<b>30,871</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	2,210	10
<b>Other (specify):</b> NONE		11
<b>Total Other Water Revenues (474)</b>	<b>4,325</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)	5,658	10,004	1
Purchased Water (601)	0	0	2
Operation Supplies and Expenses (602)	5,934	6,899	3
Maintenance of Water Source Plant (605)	0	0	4
<b>Total Source of Supply Expenses</b>	<b>11,592</b>	<b>16,903</b>	
<b>PUMPING EXPENSES</b>			
Operation Labor (620)		0	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	15,167	14,093	7
Operation Supplies and Expenses (623)		0	8
Maintenance of Pumping Plant (625)	633	154	9
<b>Total Pumping Expenses</b>	<b>15,800</b>	<b>14,247</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor (630)		0	10
Chemicals (631)	6,631	8,812	11
Operation Supplies and Expenses (632)		0	12
Maintenance of Water Treatment Plant (635)		0	13
<b>Total Water Treatment Expenses</b>	<b>6,631</b>	<b>8,812</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Labor (640)	8,906	16,007	14
Operation Supplies and Expenses (641)		0	15
Maintenance of Distribution Reservoirs and Standpipes (650)	6,410	14,195	16
Maintenance of Mains (651)	13,900	14,463	17
Maintenance of Services (652)	6,724	4,564	18
Maintenance of Meters (653)	2,494	4,939	19
Maintenance of Hydrants (654)	1,267	3,768	20
Maintenance of Other Plant (655)		0	21
<b>Total Transmission and Distribution Expenses</b>	<b>39,701</b>	<b>57,936</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)	6,254	6,688	22
Accounting and Collecting Labor (902)	16,501	15,439	23
Supplies and Expenses (903)	1,466	1,346	24
Uncollectible Accounts (904)		3	25
<b>Total Customer Accounts Expenses</b>	<b>24,221</b>	<b>23,476</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	26
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	30,153	32,410	27
Office Supplies and Expenses (921)	11,136	9,258	28
Administrative Expenses Transferred--Credit (922)		0	29
Outside Services Employed (923)	11,906	14,562	30
Property Insurance (924)	1,377	1,377	31
Injuries and Damages (925)	8,958	8,650	32
Employee Pensions and Benefits (926)	51,100	47,520	33
Regulatory Commission Expenses (928)		0	34
Miscellaneous General Expenses (930)	3,105	2,618	35
Transportation Expenses (933)	0	0	36
Maintenance of General Plant (935)	0	0	37
<b>Total Administrative and General Expenses</b>	<b>117,735</b>	<b>116,395</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>215,680</b>	<b>237,769</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		67,652	67,652	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,654	1,165	2
<b>Net property tax equivalent</b>		<b>65,998</b>	<b>66,487</b>	
Social Security		10,665	7,617	3
PSC Remainder Assessment		804	432	4
Other (specify): NONE		0	0	5
<b>Total tax expense</b>		<b>77,467</b>	<b>74,536</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			Green				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.200244				3
County tax rate	mills		4.920379				4
Local tax rate	mills		10.870232				5
School tax rate	mills		9.224757				6
Voc. school tax rate	mills		1.904336				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>27.119948</b>				<b>10</b>
Less: state credit	mills		1.385827				11
<b>Net tax rate</b>	mills		<b>25.734121</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>10.870232</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>11.129093</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>21.999325</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>27.119948</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.811186</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>25.734121</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>20.875161</b>				<b>21</b>
Utility Plant, Jan. 1	\$	3,517,342	3,517,342				22
Materials & Supplies	\$	12,881	12,881				23
<b>Subtotal</b>	\$	<b>3,530,223</b>	<b>3,530,223</b>				<b>24</b>
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>3,530,223</b>	<b>3,530,223</b>				<b>26</b>
Assessment Ratio	dec.		0.876985				27
<b>Assessed Value</b>	\$	<b>3,095,953</b>	<b>3,095,953</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>20.875161</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>64,629</b>	<b>64,629</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	67,652					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>67,652</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)	18,207	3,504	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)	27,682		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>45,889</b>	<b>3,504</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	17,122	1,078	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	90,202		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	2,471		20
<b>Total Pumping Plant</b>	<b>109,795</b>	<b>1,078</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	10,260		23
<b>Total Water Treatment Plant</b>	<b>10,260</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)			21,711	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)			27,682	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>49,393</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			18,200	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			90,202	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			2,471	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>110,873</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			10,260	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>10,260</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)	100		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	477,337		26
Transmission and Distribution Mains (343)	1,397,857		27
Fire Mains (344)	0		28
Services (345)	354,970	559	29
Meters (346)	128,494	10,610	30
Hydrants (348)	157,422	12,539	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>2,516,180</b>	<b>23,708</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	62,110		34
Office Furniture and Equipment (391)	6,524		35
Computer Equipment (391.1)	35,046	1,674	36
Transportation Equipment (392)	58,914		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	24,880		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>187,474</b>	<b>1,674</b>	
<b>Total utility plant in service directly assignable</b>	<b>2,869,598</b>	<b>29,964</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>2,869,598</b>	<b>29,964</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)			100 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			477,337 26
Transmission and Distribution Mains (343)			1,397,857 27
Fire Mains (344)			0 28
Services (345)	240		355,289 29
Meters (346)	2,546		136,558 30
Hydrants (348)	3,000		166,961 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>5,786</b>	<b>0</b>	<b>2,534,102</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			62,110 34
Office Furniture and Equipment (391)			6,524 35
Computer Equipment (391.1)			36,720 36
Transportation Equipment (392)			58,914 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			24,880 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>189,148</b>
<b>Total utility plant in service directly assignable</b>	<b>5,786</b>	<b>0</b>	<b>2,893,776</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>5,786</b>	<b>0</b>	<b>2,893,776</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)	476,230	145,746	27
Fire Mains (344)	0		28
Services (345)	120,923	54,645	29
Meters (346)	0		30
Hydrants (348)	50,591	20,544	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>647,744</b>	<b>220,935</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>647,744</b>	<b>220,935</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>647,744</b>	<b>220,935</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)			621,976 27
Fire Mains (344)			0 28
Services (345)			175,568 29
Meters (346)			0 30
Hydrants (348)			71,135 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>868,679</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>0</b>	<b>0</b>	<b>868,679</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>868,679</b>

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

<b>Sources of Water Supply</b>					
<b>Month</b>	<b>Purchased Water Gallons (000's)</b>	<b>Surface Water Gallons (000's)</b>	<b>Ground Water Gallons (000's)</b>	<b>Total Gallons All Methods (000's)</b>	
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	
January			7,246	<b>7,246</b>	1
February			6,692	<b>6,692</b>	2
March			6,516	<b>6,516</b>	3
April			6,456	<b>6,456</b>	4
May			7,673	<b>7,673</b>	5
June			7,170	<b>7,170</b>	6
July			7,530	<b>7,530</b>	7
August			7,707	<b>7,707</b>	8
September			6,182	<b>6,182</b>	9
October			7,922	<b>7,922</b>	10
November			6,911	<b>6,911</b>	11
December			7,174	<b>7,174</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>85,179</b>	<b>85,179</b>	
Less: Water sold				74,207	13
Volume pumped but not sold				<b>10,972</b>	14
Volume sold as a percent of volume pumped				<b>87%</b>	15
Volume used for water production, water quality and system maintenance				1,780	16
Volume related to equipment/system malfunction				263	17
Non-utility volume NOT included in water sales				331	18
Total volume not sold but accounted for				<b>2,374</b>	19
Volume pumped but unaccounted for				<b>8,598</b>	20
Percent of water lost				<b>10%</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.)				462,000	24
Date of maximum: 5/2/2006					25
Cause of maximum:					26
FLUSHING					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				130,000	27
Date of minimum: 9/10/2006					28
Total KWH used for pumping for the year				117,000	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>	
WELL-W 3RD AVE/11TH STREET	#1	995	12	600	Yes	<b>1</b>
WELL-W 4TH AVE/18TH STREET	#2	442	16	590	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	STANDBY EQUIPMENT	WELL #1	WELL #2	1
Location	1011 W. 4TH AVENUE	1011 W. 4TH AVENUE	1802 W. 4TH AVENUE	2
Purpose	S	P	P	3
Destination	D	D	D	4
Pump Manufacturer	UNKNOWN	FAIRBANKS	LAYNE	5
Year Installed	1956	1935	1960	6
Type	OTHER	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	100	620	620	8
Pump Motor or Standby Engine Mfr	FORD INDUSTRIAL	US MOTOR	US MOTOR	9 10
Year Installed	1956	1993	1960	11
Type	NATURAL GAS	ELECTRIC	ELECTRIC	12
Horsepower	60	60	60	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22 23
Year Installed				24
Type				25
Horsepower				26

## RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	A	B	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	3
Year constructed	1921	1982	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	145	143	6
Total capacity in gallons (actual)	80,000	500,000	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.)	10.0000	10.0000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	14

### WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	1.500	0	0	0	0	0	1
M	D	2.000	330	0	0	0	330	2
M	D	4.000	9,233	0	0	0	9,233	3
M	D	6.000	53,682	974	0	0	54,656	4
M	D	8.000	25,653	1,647	0	0	27,300	5
M	D	10.000	38,124	60	0	0	38,184	6
M	D	12.000	940	0	0	0	940	7
<b>Total Within Municipality</b>			<b>127,962</b>	<b>2,681</b>	<b>0</b>	<b>0</b>	<b>130,643</b>	
<b>Total Utility</b>			<b>127,962</b>	<b>2,681</b>	<b>0</b>	<b>0</b>	<b>130,643</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	1,146	1	6	0	1,141	183	1
M	1.000	179	31	0	0	210	87	2
M	1.250	2	0	0	0	2	0	3
M	1.500	9	0	0	0	9	0	4
M	2.000	42	7	0	0	49	18	5
M	4.000	9	1	0	0	10	0	6
M	6.000	7	0	0	0	7	0	7
M	8.000	3	0	0	0	3	0	8
M	10.000	1	0	0	0	1	0	9
<b>Total Utility</b>		<b>1,398</b>	<b>40</b>	<b>6</b>	<b>0</b>	<b>1,432</b>	<b>288</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	1,293	91	55	0	1,329	213	1
1.000	12	2	1	0	13	12	2
1.250	0	0	0	0	0	0	3
1.500	20	0	0	0	20	0	4
2.000	28	0	0	0	28	0	5
3.000	8	0	0	0	8	0	6
4.000	1	0	0	0	1	0	7
8.000	2	0	0	0	2	0	8
<b>Total:</b>	<b>1,364</b>	<b>93</b>	<b>56</b>	<b>0</b>	<b>1,401</b>	<b>225</b>	

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

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,103	97	0	26	1	102	1,329	1
1.000	0	9	0	2	0	2	13	2
1.250	0	0	0	0	0	0	0	3
1.500	0	15	0	2	0	3	20	4
2.000	0	12	2	4	2	8	28	5
3.000	0	2	0	4	0	2	8	6
4.000	0	0	0	0	0	1	1	7
8.000	0	0	0	0	2	0	2	8
<b>Total:</b>	<b>1,103</b>	<b>135</b>	<b>2</b>	<b>38</b>	<b>5</b>	<b>118</b>	<b>1,401</b>	

### HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	180	9	5		184	2
<b>Total Fire Hydrants</b>	<b>180</b>	<b>9</b>	<b>5</b>	<b>0</b>	<b>184</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:	180
Number of distribution system valves end of year:	534
Number of distribution valves operated during year:	493

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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.

Account 640 - Decrease is due to in the previous year, two employees moved into the next level of sick and vacation accrual percentage.

Account 650 - Decrease is due to less maintenance during the current year.

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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.

Main additions were financed by TIF.

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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.

Service additions were financed by TIF.

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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)	3,014,104	2,990,659	1
<b>Total Sales of Electricity</b>	<b>3,014,104</b>	<b>2,990,659</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (450)	11,661	10,055	2
Miscellaneous Service Revenues (451)	1,020	1,400	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	11,257	10,955	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	652	622	7
Amortization of Construction Grants (457)	0	0	8
<b>Total Other Operating Revenues</b>	<b>24,590</b>	<b>23,032</b>	
<b>Total Operating Revenues</b>	<b>3,038,694</b>	<b>3,013,691</b>	
<b>Operation and Maintenance Expenses</b>			
Power Production Expenses (500-546)	2,246,193	2,296,665	9
Transmission Expenses (550-553)	0	0	10
Distribution Expenses (560-576)	91,361	122,078	11
Customer Accounts Expenses (901-904)	26,220	24,989	12
Sales Expenses (910)	0	2,633	13
Administrative and General Expenses (920-935)	302,899	271,807	14
<b>Total Operation and Maintenance Expenses</b>	<b>2,666,673</b>	<b>2,718,172</b>	
<b>Other Expenses</b>			
Depreciation Expense (403)	158,547	153,433	15
Amortization Expense (404-407)		0	16
Taxes (408)	98,743	91,912	17
<b>Total Other Expenses</b>	<b>257,290</b>	<b>245,345</b>	
<b>Total Operating Expenses</b>	<b>2,923,963</b>	<b>2,963,517</b>	
<b>NET OPERATING INCOME</b>	<b>114,731</b>	<b>50,174</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	11,661	1
<b>Other (specify):</b>		
NONE		2
<b>Total Forfeited Discounts (450)</b>	<b>11,661</b>	
<b>Miscellaneous Service Revenues (451):</b>		
CONNECTIONS	1,020	3
<b>Total Miscellaneous Service Revenues (451)</b>	<b>1,020</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>		
POLE CONTACT REVENUE	11,257	5
<b>Total Rent from Electric Property (454)</b>	<b>11,257</b>	
<b>Interdepartmental Rents (455):</b>		
NONE		6
<b>Total Interdepartmental Rents (455)</b>	<b>0</b>	
<b>Other Electric Revenues (456):</b>		
MISCELLANEOUS	652	7
<b>Total Other Electric Revenues (456)</b>	<b>652</b>	
<b>Amortization of Construction Grants (457):</b>		
NONE		8
<b>Total Amortization of Construction Grants (457)</b>	<b>0</b>	

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>POWER PRODUCTION EXPENSES</b>			
<b>STEAM POWER GENERATION EXPENSES</b>			
Operation Supervision and Labor (500)	0		1
Fuel (501)	0		2
Operation Supplies and Expenses (502)	0		3
Steam from Other Sources (503)	0		4
Steam Transferred -- Credit (504)	0		5
Maintenance of Steam Production Plant (506)	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		7
Water for Power (531)	0		8
Operation Supplies and Expenses (532)	0		9
Maintenance of Hydraulic Production Plant (535)	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		11
Fuel (539)	0		12
Operation Supplies and Expenses (540)	0		13
Maintenance of Other Power Production Plant (543)	0		14
<b>Total Other Power Generation Expenses</b>	<b>0</b>	<b>0</b>	
<b>OTHER POWER SUPPLY EXPENSES</b>			
Purchased Power (545)	2,246,193	2,296,665	15
Other Expenses (546)	0		16
<b>Total Other Power Supply Expenses</b>	<b>2,246,193</b>	<b>2,296,665</b>	
<b>Total Power Production Expenses</b>	<b>2,246,193</b>	<b>2,296,665</b>	
<b>TRANSMISSION EXPENSES</b>			
Operation Supervision and Labor (550)	0		17
Operation Supplies and Expenses (551)	0		18

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>TRANSMISSION EXPENSES</b>			
Maintenance of Transmission Plant (553)		0	19
<b>Total Transmission Expenses</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION EXPENSES</b>			
Operation Supervision Expenses (560)	1,811	1,850	20
Line and Station Labor (561)	9,195	21,785	21
Line and Station Supplies and Expenses (562)	15,522	15,882	22
Street Lighting and Signal System Expenses (565)		0	23
Meter Expenses (566)	14,770	15,272	24
Customer Installations Expenses (567)		0	25
Miscellaneous Distribution Expenses (569)		0	26
Maintenance of Structures and Equipment (571)	3,172	26,034	27
Maintenance of Lines (572)	39,054	35,251	28
Maintenance of Line Transformers (573)	3,725	3,742	29
Maintenance of Street Lighting and Signal Systems (574)	4,112	2,262	30
Maintenance of Meters (575)		0	31
Maintenance of Miscellaneous Distribution Plant (576)		0	32
<b>Total Distribution Expenses</b>	<b>91,361</b>	<b>122,078</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Meter Reading Labor (901)	8,476	8,752	33
Accounting and Collecting Labor (902)	16,330	14,742	34
Supplies and Expenses (903)	1,414	1,495	35
Uncollectible Accounts (904)		0	36
<b>Total Customer Accounts Expenses</b>	<b>26,220</b>	<b>24,989</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)	0	2,633	37
<b>Total Sales Expenses</b>	<b>0</b>	<b>2,633</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)	35,527	43,456	<b>38</b>
Office Supplies and Expenses (921)	23,272	18,659	<b>39</b>
Administrative Expenses Transferred -- Credit (922)		0	<b>40</b>
Outside Services Employed (923)	26,828	26,829	<b>41</b>
Property Insurance (924)	2,558	2,558	<b>42</b>
Injuries and Damages (925)	16,635	16,072	<b>43</b>
Employee Pensions and Benefits (926)	167,805	134,903	<b>44</b>
Regulatory Commission Expenses (928)		658	<b>45</b>
Miscellaneous General Expenses (930)	12,049	14,670	<b>46</b>
Transportation Expenses (933)		0	<b>47</b>
Maintenance of General Plant (935)	18,225	14,002	<b>48</b>
<b>Total Administrative and General Expenses</b>	<b>302,899</b>	<b>271,807</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>2,666,673</b>	<b>2,718,172</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		73,141	71,807	1
Social Security		20,864	16,092	2
Wisconsin Gross Receipts Tax		2,331	1,663	3
PSC Remainder Assessment		2,407	2,350	4
Other (specify): NONE		0	0	5
<b>Total tax expense</b>		<b>98,743</b>	<b>91,912</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			Green				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.200244				3
County tax rate	mills		4.920379				4
Local tax rate	mills		10.870232				5
School tax rate	mills		9.224757				6
Voc. school tax rate	mills		1.904379				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>27.119991</b>				<b>10</b>
Less: state credit	mills		1.385827				11
<b>Net tax rate</b>	mills		<b>25.734164</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>10.870232</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>11.129136</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>21.999368</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>27.119991</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.811186</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>25.734164</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>20.875204</b>				<b>21</b>
Utility Plant, Jan. 1	\$	3,942,400	3,942,400				22
Materials & Supplies	\$	52,781	52,781				23
<b>Subtotal</b>	\$	<b>3,995,181</b>	<b>3,995,181</b>				<b>24</b>
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>3,995,181</b>	<b>3,995,181</b>				<b>26</b>
Assessment Ratio	dec.		0.876985				27
<b>Assessed Value</b>	\$	<b>3,503,714</b>	<b>3,503,714</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>20.875204</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>73,141</b>	<b>73,141</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	53,572					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>73,141</b>					<b>34</b>

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>STEAM PRODUCTION PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Boiler Plant Equipment (312)	0		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	0		8
Accessory Electric Equipment (315)	0		9
Miscellaneous Power Plant Equipment (316)	0		10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC PRODUCTION PLANT</b>			
Land and Land Rights (330)	0		11
Structures and Improvements (331)	0		12
Reservoirs, Dams and Waterways (332)	0		13
Water Wheels, Turbines and Generators (333)	0		14
Accessory Electric Equipment (334)	0		15
Miscellaneous Power Plant Equipment (335)	0		16
Roads, Railroads and Bridges (336)	0		17
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	
<b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)	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)	5,877	27,371	25
Structures and Improvements (352)	62,633		26
Station Equipment (353)	181,322		27
Towers and Fixtures (354)	39,969		28
Poles and Fixtures (355)	101,865		29
Overhead Conductors and Devices (356)	47,440		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>439,106</b>	<b>27,371</b>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)	14,509	4,506	34
Structures and Improvements (361)	204,841		35
Station Equipment (362)	338,156		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	260,549	52,113	38
Overhead Conductors and Devices (365)	431,228	49,693	39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	163,636	995	41
Line Transformers (368)	210,020	15,065	42
Services (369)	248,378	7,014	43
Meters (370)	88,135	1,457	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	197,357	1,730	47
<b>Total Distribution Plant</b>	<b>2,156,809</b>	<b>132,573</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	1,875		48
Structures and Improvements (390)	178,110		49
Office Furniture and Equipment (391)	15,599		50
Computer Equipment (391.1)	63,413	3,108	51
Transportation Equipment (392)	317,755		52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	73,295	9,084	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)			33,248 25
Structures and Improvements (352)			62,633 26
Station Equipment (353)			181,322 27
Towers and Fixtures (354)			39,969 28
Poles and Fixtures (355)			101,865 29
Overhead Conductors and Devices (356)			47,440 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>466,477</b>
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			19,015 34
Structures and Improvements (361)			204,841 35
Station Equipment (362)			338,156 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	2,700		309,962 38
Overhead Conductors and Devices (365)	2,100		478,821 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			164,631 41
Line Transformers (368)	2,347		222,738 42
Services (369)	200		255,192 43
Meters (370)	491		89,101 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			199,087 47
<b>Total Distribution Plant</b>	<b>7,838</b>	<b>0</b>	<b>2,281,544</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			1,875 48
Structures and Improvements (390)			178,110 49
Office Furniture and Equipment (391)			15,599 50
Computer Equipment (391.1)			66,521 51
Transportation Equipment (392)			317,755 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			82,379 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)	22,106		55
Power Operated Equipment (396)	149,319		56
Communication Equipment (397)	17,520	751	57
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
<b>Total General Plant</b>	<b>838,992</b>	<b>12,943</b>	
<b>Total utility plant in service directly assignable</b>	<b>3,434,907</b>	<b>172,887</b>	
Common Utility Plant Allocated to Electric Department	0		60
<b>Total utility plant in service</b>	<b>3,434,907</b>	<b>172,887</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)			22,106 55
Power Operated Equipment (396)			149,319 56
Communication Equipment (397)			18,271 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>851,935</b>
<b>Total utility plant in service directly assignable</b>	<b>7,838</b>	<b>0</b>	<b>3,599,956</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>7,838</b>	<b>0</b>	<b>3,599,956</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)	126,703	8,318	38
Overhead Conductors and Devices (365)	85,714	8,318	39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	3,069	2,415	41
Line Transformers (368)	95,644		42
Services (369)	107,095		43
Meters (370)	43,038		44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	46,230		47
<b>Total Distribution Plant</b>	<b>507,493</b>	<b>19,051</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)			135,021 38
Overhead Conductors and Devices (365)			94,032 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			5,484 41
Line Transformers (368)			95,644 42
Services (369)			107,095 43
Meters (370)			43,038 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			46,230 47
<b>Total Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>526,544</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>507,493</b>	<b>19,051</b>	
 Common Utility Plant Allocated to Electric Department	 0		 60
 <b>Total utility plant in service</b>	 <b>507,493</b>	 <b>19,051</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>526,544</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>526,544</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)	28				28	1
7.2/12.5 kV (12kV)	1				1	2
14.4/24.9 kV (25kV)					0	3
<b>Other:</b>						
NONE					0	4
<b>Underground Lines</b>						
2.4/4.16 kV (4kV)	5				5	5
7.2/12.5 kV (12kV)	1				1	6
14.4/24.9 kV (25kV)					0	7
<b>Other:</b>						
NONE					0	8
<b>Primary Distribution System Voltage(s) -- Rural</b>						
<b>Pole Lines</b>						
2.4/4.16 kV (4kV)	1				1	9
7.2/12.5 kV (12kV)	1				1	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)	2				2	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	1				1	18
115 kV					0	19
138 kV					0	20
<b>Other:</b>						
NONE					0	21
<b>Underground Lines</b>						
34.5 kV					0	22
69 kV					0	23
115 kV					0	24
138 kV					0	25
<b>Other:</b>						
NONE					0	26

### RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)
Customers added on rural lines during year:	1
Farm Customers	2
Nonfarm Customers	3
<b>Total</b>	<b>0 4</b>
Customers on rural lines at end of year:	5
Rural Customers (served at rural rates):	6
Farm	1 7
Nonfarm	8
<b>Total</b>	<b>1 9</b>
Customers served at other than rural rates:	10
Farm	11
Nonfarm	12
<b>Total</b>	<b>0 13</b>
<b>Total customers on rural lines at end of year</b>	<b>1 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	6,855	Wednesday	01/04/2006	18:00	3,588	1
February	02	6,788	Wednesday	02/08/2006	19:00	3,357	2
March	03	6,518	Wednesday	03/01/2006	19:00	3,688	3
April	04	6,136	Tuesday	04/04/2006	08:00	3,151	4
May	05	7,038	Tuesday	05/30/2006	14:00	3,397	5
June	06	7,185	Friday	06/16/2006	14:00	3,453	6
July	07	8,744	Monday	07/31/2006	14:00	3,870	7
August	08	8,337	Tuesday	08/01/2006	14:00	3,774	8
September	09	6,014	Wednesday	09/06/2006	17:00	3,178	9
October	10	6,188	Monday	10/23/2006	19:00	3,405	10
November	11	7,079	Thursday	11/30/2006	19:00	3,363	11
December	12	7,416	Thursday	12/07/2006	18:00	3,699	12
<b>Total</b>		<b>84,298</b>				<b>41,923</b>	

**System Name** Brodhead Water & Light

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

Type of Reading	Supplier
60 minutes integrated	WISCONSIN PUBLIC POWER INC

### ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
<b>Source of Energy</b>		
<b>Generation (excluding Station Use):</b>		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
<b>Total Generation</b>	<b>0</b>	<b>7</b>
Purchases	41,923	8
Interchanges:		9
In (gross)		9
Out (gross)		10
Net	<b>0</b>	11
Transmission for/by others (wheeling):		12
Received		12
Delivered		13
Net	<b>0</b>	14
<b>Total Source of Energy</b>	<b>41,923</b>	<b>15</b>
<b>Disposition of Energy</b>		
Sales to Ultimate Consumers (including interdepartmental sales)	40,850	18
Sales For Resale		19
<b>Energy Used by the Company (excluding station use):</b>		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
<b>Total Used by Company</b>	<b>0</b>	<b>23</b>
<b>Total Sold and Used</b>	<b>40,850</b>	<b>24</b>
<b>Energy Losses:</b>		
Transmission Losses (if applicable)		26
Distribution Losses	1,073	27
<b>Total Energy Losses</b>	<b>1,073</b>	<b>28</b>
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>	<b>2.5595%</b>	<b>29</b>
<b>Total Disposition of Energy</b>	<b>41,923</b>	<b>30</b>

### SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)
<b>Residential Sales</b>				
RESIDENTIAL	RG-1	1,495	13,244	1
<b>Total Sales for Residential Sales</b>		<b>1,495</b>	<b>13,244</b>	
<b>Commercial &amp; Industrial</b>				
SMALL POWER	CP-1	18	3,530	2
LARGE POWER	CP-2	3	5,669	3
INDUSTRIAL	CP-3	2	13,774	4
COMMERCIAL & INTERDEPARTMENTAL	GS-1	282	4,338	5
<b>Total Sales for Commercial &amp; Industrial</b>		<b>305</b>	<b>27,311</b>	
<b>Public Street &amp; Highway Lighting</b>				
STREET LIGHTING	MS-1	9	295	6
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>9</b>	<b>295</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>1,809</b>	<b>40,850</b>	

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

<b>Demand kW (e)</b>	<b>Customer or Distribution kW (f)</b>	<b>Tariff Revenues (g)</b>	<b>PCAC Revenues (h)</b>	<b>Total Revenues (g)+(h)</b>	
		1,033,745	92,225	<b>1,125,970</b>	<b>1</b>
<b>0</b>	<b>0</b>	<b>1,033,745</b>	<b>92,225</b>	<b>1,125,970</b>	
11,587	14,437	236,135	23,465	<b>259,600</b>	<b>2</b>
12,737	14,268	312,504	37,891	<b>350,395</b>	<b>3</b>
31,133	33,463	742,365	88,547	<b>830,912</b>	<b>4</b>
		366,823	29,588	<b>396,411</b>	<b>5</b>
<b>55,457</b>	<b>62,168</b>	<b>1,657,827</b>	<b>179,491</b>	<b>1,837,318</b>	
		47,279	3,537	<b>50,816</b>	<b>6</b>
<b>0</b>	<b>0</b>	<b>47,279</b>	<b>3,537</b>	<b>50,816</b>	
				<b>0</b>	<b>7</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>55,457</b>	<b>62,168</b>	<b>2,738,851</b>	<b>275,253</b>	<b>3,014,104</b>	

### PURCHASED POWER STATISTICS

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

Particulars (a)	(b)		(c)		
Name of Vendor	WPPI		WPPI		1
Point of Delivery	CENTRAL SUBSTATION		NORTH SUBSTATION		2
Type of Power Purchased (firm, dump, etc.)	firm		firm		3
Voltage at Which Delivered	69000		69000		4
Point of Metering	substation		substation		5
Total of 12 Monthly Maximum Demands -- kW	36,081		36,913		6
Average load factor	<b>66.3993%</b>		<b>70.4136%</b>		7
Total Cost of Purchased Power					8
Average cost per kWh	<b>0.0000</b>		<b>0.0000</b>		9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	11
January	740	814	729	851	12
February	697	724	719	787	13
March	776	715	811	883	14
April	612	675	629	814	15
May	688	694	736	838	16
June	730	671	771	812	17
July	745	874	765	1,001	18
August	851	769	824	811	19
September	626	677	649	786	20
October	704	694	760	802	21
November	708	713	723	786	22
December	728	864	733	954	23
<b>Total kWh (000)</b>	<b>8,605</b>	<b>8,884</b>	<b>8,849</b>	<b>10,125</b>	24
					25
					26
					27
	<b>(d)</b>		<b>(e)</b>		28
Name of Vendor	WPPI				29
Point of Delivery	South Substation				30
Voltage at Which Delivered	firm				31
Point of Metering	69000				32
Type of Power Purchased (firm, dump, etc.)	substation				33
Total of 12 Monthly Maximum Demands -- kW	14504				34
Average load factor	<b>51.5588%</b>				35
Total Cost of Purchased Power					36
Average cost per kWh	<b>0.0000</b>				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	266	188			40
February	258	172			41
March	305	198			42
April	251	170			43
May	266	174			44
June	285	184			45
July	278	207			46
August	316	204			47
September	258	181			48
October	267	177			49
November	260	174			50
December	243	177			51
<b>Total kWh (000)</b>	<b>3,253</b>	<b>2,206</b>			52

### PRODUCTION STATISTICS TOTALS

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

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### PRODUCTION STATISTICS

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

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

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

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

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

---

NONE

### STEAM PRODUCTION PLANTS

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

#### Boilers

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

### INTERNAL COMBUSTION GENERATION PLANTS

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

#### Prime Movers

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

### STEAM PRODUCTION PLANTS (cont.)

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

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

1

### INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

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

1

### HYDRAULIC GENERATING PLANTS

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

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)
NONE							

### HYDRAULIC GENERATING PLANTS (cont.)

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

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

### SUBSTATION EQUIPMENT

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

Particulars (a)	Utility Designation			(f)
	(b)	(c)	(d)	
Name of Substation	#1 North	#2 Central	#3 South	1
Voltage--High Side	69,000	69,000	69,000	2
Voltage--Low Side	4,160	4,160	12,470	3
Num. Main Transformers in Operation	1	1	1	4
Total Capacity of Transformers in kVA	5,000	7,500	10,000	5
Number of Spare Transformers on Hand	0	0	0	6
15-Minute Maximum Demand in kW				7
Dt and Hr of Such Maximum Demand				8
				9
Kwh Output				10

### SUBSTATION EQUIPMENT (continued)

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

### SUBSTATION EQUIPMENT (continued)

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

### ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,964	631	18,429	1
Acquired during year	4	17	245	2
<b>Total</b>	<b>1,968</b>	<b>648</b>	<b>18,674</b>	<b>3</b>
Retired during year	34	14	320	4
Sales, transfers or adjustments increase (decrease)				5
<b>Number end of year</b>	<b>1,934</b>	<b>634</b>	<b>18,354</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				<b>7</b>
In customers' use	1,786	545	15,446	8
In utility's use	11	0	0	9
				<b>10</b>
Locked meters on customers' premises	2			11
In stock	135	89	2,908	12
<b>Total end of year</b>	<b>1,934</b>	<b>634</b>	<b>18,354</b>	<b>13</b>

### STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
<b>Street Lighting Non-Ornamental</b>				
Sodium Vapor	100	336	170,652	1
Sodium Vapor	250	32	41,600	2
<b>Total</b>		<b>368</b>	<b>212,252</b>	
<b>Ornamental</b>				
Sodium Vapor	100	12	6,096	3
Sodium Vapor	250	49	72,350	4
Sodium Vapor	400	3	4,430	5
<b>Total</b>		<b>64</b>	<b>82,876</b>	
<b>Other</b>				
Incandescent	68	2	739	6
<b>Total</b>		<b>2</b>	<b>739</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.**

Account 561 - Decrease due to more time spent on replacement projects in 2006 while there were line repairs done in 2005.

Account 571 - Decrease due to more time spent on replacement projects in 2006 while there were repairs on general plant done in 2005.

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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.**

Account 364 - Amount represents additions to utility plant financed by the utility.

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