3013 (02-02-05)

ANNUAL REPORT

OF

Name: CEDARBURG LIGHT & WATER COMMISSION

Principal Office: N30 W5926 LINCOLN BOULEVARD
P.O. BOX 767
CEDARBURG, WI 53012-0767

For the Year Ended: DECEMBER 31, 2006

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

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

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

SIGNATURE PAGE

I DALE LYTHJOHAN of
(Person responsible for accounts)

CEDARBURG LIGHT & WATER COMMISSION , certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts) 03/16/2007 (Date)

GENERAL MANAGER
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CEDARBURG LIGHT & WATER COMMISSION
Utility Address: N30 W5926 LINCOLN BOULEVARD
P.O. BOX 767
CEDARBURG, WI 53012-0767
When was utility organized? 12/28/1901
Report any change in name:
Effective Date:
Utility Web Site: www.cedarburglightandwater.com

Utility employee in charge of correspondence concerning this report:

Name: JILL S FRANK
Title: OFFICE MANAGER
Office Address:
N30 W5926 LINCOLN BOULEVARD
P.O. BOX 767
CEDARBURG, WI 53012-0767
Telephone: (262) 375 - 7650
Fax Number: (262) 375 - 7655
E-mail Address: JFRANK@WPPISYS.ORG

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

Name:
Title:
Office Address:

Telephone:
Fax Number:
E-mail Address:

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

Name: JOSEPH DORR
Title: UTILITY COMMISSION PRESIDENT
Office Address:
W67N721 FRANKLIN AVE
CEDARBURG, WI 53012

Telephone: (262) 377 - 3197
Fax Number:
E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: JOHN ANDRES
Title: PARTNER
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: jandres@virchowkrause.com
Date of most recent audit report: 3/31/2007
Period covered by most recent audit: CALENDAR YEAR 2006

Names and titles of utility management including manager or superintendent:

Name: DALE A. LYTHJOHAN
Title: GENERAL MANAGER
Office Address:
N30 W5926 LINCOLN BLVD.
P.O. BOX 767
CEDARBURG, WI 53012
Telephone: (262) 375 - 7650
Fax Number: (262) 375 - 7655
E-mail Address: DLYTHJOHAN@WPPISYS.ORG

Name: STEVE BELL
Title: ELECTRIC SUPERINTENDENT
Office Address:
N30 W5926 LINCOLN BLVD.
P.O. BOX 767
CEDARBURG, WI 53012
Telephone: (262) 375 - 7650 EXT
Fax Number: (262) 375 - 7655
E-mail Address: SBELL@WPPISYS.ORG

Name: TIM MARTIN
Title: WATER SUPERINTENDENT
Office Address:
N30 W5926 LINCOLN BOULEVARD
P.O. BOX 767
CEDARBURG, WI 53012
Telephone: (262) 375 - 7650
Fax Number: (262) 375 - 7655
E-mail Address: tmartin@wppisys.org

Name of utility commission/committee: CEDARBURG LIGHT & WATER COMMISSION

Names of members of utility commission/committee:

CHARLES T BRADBURN, VICE PRESIDENT
JAMES COUTTS

IDENTIFICATION AND OWNERSHIP

Names of members of utility commission/committee:

JOE DORR, PRESIDENT
BLAINE HILGENDORF, SECRETARY
BOB LOOMIS, COUNCIL REPRESENTATIVE
AL LORGE
ANDY MOSS

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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

Firm Name:

Contact Person:

Title:

Telephone: ( ) -

Fax Number: ( ) -

E-mail Address:

Contract/Agreement beginning-ending dates:

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

NONE

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	10,662,619	10,852,558	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	8,065,864	8,433,364	2
Depreciation Expense (403)	700,154	633,000	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	545,638	556,573	5
Total Operating Expenses	**9,311,656**	**9,622,937**	
Net Operating Income	**1,350,963**	**1,229,621**	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	**1,350,963**	**1,229,621**	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	(188)	12,903	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	99,193	60,342	10
Miscellaneous Nonoperating Income (421)	289,430	16,870	11
Total Other Income	**388,435**	**90,115**	
Total Income	**1,739,398**	**1,319,736**	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(81,407)	(81,407)	12
Other Income Deductions (426)	188,403	181,595	13
Total Miscellaneous Income Deductions	**106,996**	**100,188**	
Income Before Interest Charges	**1,632,402**	**1,219,548**	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	11,902	14
Amortization of Debt Discount and Expense (428)	0	1,376	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	1,257	567	18
Interest Charged to Construction--Cr. (432)	0	372	19
Total Interest Charges	**1,257**	**13,473**	
Net Income	**1,631,145**	**1,206,075**	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	23,819,923	22,621,203	20
Balance Transferred from Income (433)	1,631,145	1,206,075	21
Miscellaneous Credits to Surplus (434)	694	0	22
Miscellaneous Debits to Surplus--Debit (435)	1,654	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	7,758	7,355	25
Total Unappropriated Earned Surplus End of Year (216)	**25,442,350**	**23,819,923**	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	10,662,619		**10,662,619**	**1**
Total (Acct. 400):	**10,662,619**	**0**	**10,662,619**	
Operation and Maintenance Expense (401-402):				
Derived	8,065,864		**8,065,864**	**2**
Total (Acct. 401-402):	**8,065,864**	**0**	**8,065,864**	
Depreciation Expense (403):				
Derived	700,154		**700,154**	**3**
Total (Acct. 403):	**700,154**	**0**	**700,154**	
Amortization Expense (404-407):				
Derived	0		**0**	**4**
Total (Acct. 404-407):	**0**	**0**	**0**	
Taxes (408):				
Derived	545,638		**545,638**	**5**
Total (Acct. 408):	**545,638**	**0**	**545,638**	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		**0**	**6**
Total (Acct. 412):	**0**	**0**	**0**	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		**0**	**7**
Total (Acct. 413):	**0**	**0**	**0**	
TOTAL UTILITY OPERATING INCOME:	**1,350,963**	**0**	**1,350,963**	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	(188)		**(188)**	**8**
Total (Acct. 415-416):	**(188)**	**0**	**(188)**	
Income from Nonutility Operations (417):				
NONE	0		**0**	**9**
Total (Acct. 417):	**0**	**0**	**0**	
Nonoperating Rental Income (418):				
NONE	0		**0**	**10**
Total (Acct. 418):	**0**	**0**	**0**	
Interest and Dividend Income (419):				
INTEREST ON STATE POOL ACCOUNTS	52,835	0	**52,835**	**11**

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
OTHER INCOME				
Interest and Dividend Income (419):				
INTEREST ON HIGH PERFORMANCE MUNICIPAL ACCT	46,358	0	**46,358**	12
Total (Acct. 419):	**99,193**	**0**	**99,193**	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		216,385	**216,385**	13
Contributed Plant - Electric		83,098	**83,098**	14
LOSS ON PURCHASE OF PLANT AQUIRED FROM WE EN	(10,053)	0	**(10,053)**	15
Total (Acct. 421):	**(10,053)**	**299,483**	**289,430**	
TOTAL OTHER INCOME:	**88,952**	**299,483**	**388,435**	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(81,407)		**(81,407)**	16
NONE	0	0	**0**	17
Total (Acct. 425):	**(81,407)**	**0**	**(81,407)**	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water		117,056	**117,056**	18
Depreciation Expense on Contributed Plant - Electric		63,824	**63,824**	19
LOBBYING/LEGISLATIVE COSTS	475	0	**475**	20
DEPR EXP ON NON-UTIL PROPERTY	7,048	0	**7,048**	21
Total (Acct. 426):	**7,523**	**180,880**	**188,403**	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	**(73,884)**	**180,880**	**106,996**	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	0		**0**	22
Total (Acct. 427):	**0**	**0**	**0**	
Amortization of Debt Discount and Expense (428):				
NONE	0		**0**	23
Total (Acct. 428):	**0**	**0**	**0**	
Amortization of Premium on Debt--Cr. (429):				
NONE	0		**0**	24
Total (Acct. 429):	**0**	**0**	**0**	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
INTEREST CHARGES				
Interest on Debt to Municipality (430):				
Derived	0		**0**	**25**
Total (Acct. 430):	**0**	**0**	**0**	
Other Interest Expense (431):				
Derived	1,257		**1,257**	**26**
Total (Acct. 431):	**1,257**	**0**	**1,257**	
Interest Charged to Construction--Cr. (432):				
NONE	0		**0**	**27**
Total (Acct. 432):	**0**	**0**	**0**	
TOTAL INTEREST CHARGES:	**1,257**	**0**	**1,257**	
NET INCOME:	**1,512,542**	**118,603**	**1,631,145**	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	18,491,634	5,328,289	**23,819,923**	**28**
Total (Acct. 216):	**18,491,634**	**5,328,289**	**23,819,923**	
Balance Transferred from Income (433):				
Derived	1,512,542	118,603	**1,631,145**	**29**
Total (Acct. 433):	**1,512,542**	**118,603**	**1,631,145**	
Miscellaneous Credits to Surplus (434):				
MISC CREDITS TO SURPLUS	694	0	**694**	**30**
Total (Acct. 434):	**694**	**0**	**694**	
Miscellaneous Debits to Surplus--Debit (435):				
MISC DEBITS TO SURPLUS	1,654	0	**1,654**	**31**
Total (Acct. 435)--Debit:	**1,654**	**0**	**1,654**	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215	0		**0**	**32**
Total (Acct. 436)--Debit:	**0**	**0**	**0**	
Appropriations of Income to Municipal Funds--Debit (439):				
APPROPRIATIONS OF INCOME TO MUNICIPAL FUNDS	7,758	0	**7,758**	**33**
Total (Acct. 439)--Debit:	**7,758**	**0**	**7,758**	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	**19,995,458**	**5,446,892**	**25,442,350**	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	51	15,399			**15,450**	**1**
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					**0**	**2**
Payroll		7,530			**7,530**	**3**
Materials		706			**706**	**4**
Taxes					**0**	**5**
Other (list by major classes):						
OUTSIDE SERVICE AND SUPPLIES	4	234			**238**	**6**
FRINGES AND CLEARING (WITHOUT STORES CLEARING AND SOC. SEC)		7,164			**7,164**	**7**
Total costs and expenses	**4**	**15,634**	**0**	**0**	**15,638**	
Net income (or loss)	**47**	**(235)**	**0**	**0**	**(188)**	

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	1,477,034	9,185,585	0	0	**10,662,619**	**1**
Less: interdepartmental sales	946	77,800	0	0	**78,746**	**2**
Less: interdepartmental rents	0	15,600	0	0	**15,600**	**3**
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				**0**	**4**
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	443	736			**1,179**	**5**
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					**0**	**6**
Revenues subject to Wisconsin Remainder Assessment	**1,475,645**	**9,091,449**	**0**	**0**	**10,567,094**	

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	296,218	56,016	**352,234**	1
Electric operating expenses	427,093	80,764	**507,857**	2
Gas operating expenses			**0**	3
Heating operating expenses			**0**	4
Sewer operating expenses			**0**	5
Merchandising and jobbing	7,530	1,424	**8,954**	6
Other nonutility expenses			**0**	7
Water utility plant accounts	15,753	2,979	**18,732**	8
Electric utility plant accounts	244,587	46,252	**290,839**	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	708	134	**842**	13
Accum. prov. for depreciation of electric plant	39,333	7,438	**46,771**	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	203,016	(203,016)	**0**	18
All other accounts	42,353	8,009	**50,362**	19
Total Payroll	**1,276,591**	**0**	**1,276,591**	

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	6.4	1
Electric	15.5	2
Gas	0	3
Sewer	0	4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	33,159,843	31,783,301	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	8,733,286	8,401,373	2
Net Utility Plant	**24,426,557**	**23,381,928**	
Utility Plant Acquisition Adjustments (117-118)	0	0	3
Other Utility Plant Adjustments (119)	0	0	4
Total Net Utility Plant	**24,426,557**	**23,381,928**	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	481,983	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	227,897	0	6
Net Nonutility Property	**254,086**	**0**	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Special Funds (125-128)	1,247,082	975,534	9
Total Other Property and Investments	**1,501,168**	**975,534**	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	82,012	74,694	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	700	700	12
Temporary Cash Investments (136)	527,574	416,403	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	866,264	978,484	15
Other Accounts Receivable (143)	406,867	233,966	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	3,767	14,694	18
Materials and Supplies (151-163)	472,056	507,705	19
Prepayments (165)	9,747	24,388	20
Interest and Dividends Receivable (171)	0	0	21
Accrued Utility Revenues (173)	0	0	22
Miscellaneous Current and Accrued Assets (174)	0	0	23
Total Current and Accrued Assets	**2,368,987**	**2,251,034**	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	24
Other Deferred Debits (182-186)	1,530,148	1,538,633	25
Total Deferred Debits	**1,530,148**	**1,538,633**	
Total Assets and Other Debits	**29,826,860**	**28,147,129**	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	174,124	174,124	**26**
Appropriated Earned Surplus (215)	0	0	**27**
Unappropriated Earned Surplus (216)	25,442,350	23,819,923	**28**
Total Proprietary Capital	**25,616,474**	**23,994,047**	
LONG-TERM DEBT			
Bonds (221-222)	0	0	**29**
Advances from Municipality (223)	0	0	**30**
Other Long-Term Debt (224)	0	0	**31**
Total Long-Term Debt	**0**	**0**	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	**32**
Accounts Payable (232)	698,235	667,792	**33**
Payables to Municipality (233)	181,273	176,249	**34**
Customer Deposits (235)	26,991	24,220	**35**
Taxes Accrued (236)	224,841	236,841	**36**
Interest Accrued (237)	2,766	2,103	**37**
Matured Long-Term Debt (239)	0	0	**38**
Matured Interest (240)	0	0	**39**
Tax Collections Payable (241)	22,034	34,368	**40**
Miscellaneous Current and Accrued Liabilities (242)	3,331	2,556	**41**
Total Current and Accrued Liabilities	**1,159,471**	**1,144,129**	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	**42**
Customer Advances for Construction (252)	12,955	13,805	**43**
Other Deferred Credits (253)	3,037,960	2,995,148	**44**
Total Deferred Credits	**3,050,915**	**3,008,953**	
OPERATING RESERVES			
Property Insurance Reserve (261)	0	0	**45**
Injuries and Damages Reserve (262)	0	0	**46**
Pensions and Benefits Reserve (263)	0	0	**47**
Miscellaneous Operating Reserves (265)	0	0	**48**
Total Operating Reserves	**0**	**0**	
Total Liabilities and Other Credits	**29,826,860**	**28,147,129**	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	13,718,573	0	0	18,064,728	**1**
(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	8,701,587	0	0	17,040,545	**2**
Utility Plant in Service - Contributed Plant (101.2)	5,315,506	0	0	1,619,089	**3**
Utility Plant Purchased or Sold (102)	0	0	0	0	**4**
Utility Plant in Process of Reclassification (103)	0	0	0	0	**5**
Utility Plant Leased to Others (104)	0	0	0	0	**6**
Property Held for Future Use (105)	0	0	0	0	**7**
Completed Construction not Classified (106)	0	0	0	0	**8**
Construction Work in Progress (107)	2,475	0	0	480,641	**9**
Total Utility Plant	14,019,568	0	0	19,140,275	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	2,251,506	0	0	4,788,134	**10**
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	1,246,116	0	0	447,530	**11**
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)	0	0	0	0	**12**
Accumulated Provision for Depreciation of Property Held for Future Use (113)	0	0	0	0	**13**
Accumulated Provision for Amortization of Utility Plant in Service (114)	0	0	0	0	**14**
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)	0	0	0	0	**15**
Accumulated Provision for Amortization of Property Held for Future Use (116)	0	0	0	0	**16**
Total Accumulated Provision	3,497,622	0	0	5,235,664	
Net Utility Plant	10,521,946	0	0	13,904,611	

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

Depreciation Accruals (Credits) during the year (111.1):
1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
   If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	2,136,962	4,713,352			**6,850,314**	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	158,800	541,354			**700,154**	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	9,741				**9,741**	6
Accruals charged other						7
accounts (specify):						8
DEPR ON ACCT #392 & #396	9,564	31,707			**41,271**	9
Salvage	16,964	80,491			**97,455**	10
Other credits (specify):						11
DR ACCUM DEPR ADJ'S	4,413	49,398			**53,811**	12
					0	13
					0	14
					0	15
Total credits	**199,482**	**702,950**	**0**	**0**	**902,432**	16
Debits during year						17
Book cost of plant retired	63,753	317,011			**380,764**	18
Cost of removal	5,615	86,932			**92,547**	19
Other debits (specify):						20
CR ACCUM DEPR ADJ'S	15,568	224,225			**239,793**	
					0	
					0	23
					0	24
Total debits	**84,936**	**628,168**	**0**	**0**	**713,104**	25
Balance end of year (111.1)	**2,251,508**	**4,788,134**	**0**	**0**	**7,039,642**	26

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

Depreciation Accruals (Credits) during the year (111.1):
1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
   If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	1,139,534	411,525			**1,551,059**	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	117,056	63,824			**180,880**	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	0				**0**	6
Accruals charged other						7
accounts (specify):						8
NONE		0			**0**	9
Salvage	0	4,795			**4,795**	10
Other credits (specify):						11
DR ACCUM DEPR ADJ'S	0	4,161			**4,161**	12
					0	13
					0	14
					0	15
Total credits	**117,056**	**72,780**	**0**	**0**	**189,836**	16
Debits during year						17
Book cost of plant retired	4,371	28,516			**32,887**	18
Cost of removal	0	6,123			**6,123**	19
Other debits (specify):						20
CR ACCUM DEPR ADJ'S	6,102	2,138			**8,240**	
					0	
					0	23
					0	24
Total debits	**10,473**	**36,777**	**0**	**0**	**47,250**	25
Balance end of year (111.1)	**1,246,117**	**447,528**	**0**	**0**	**1,693,645**	26

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			**0**	**1**
Other (specify):					
Non-Utility Property	0	481,983		**481,983**	**2**
Total Nonutility Property (121)	**0**	**481,983**	**0**	**481,983**	
Less accum. prov. depr. & amort. (122)	0	227,897		**227,897**	**3**
Net Nonutility Property	**0**	**254,086**	**0**	**254,086**	

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)	0	0	0	0	**0**	0	**1**
Fuel stock expenses (152)	0	0	0	0	**0**	0	**2**
Plant mat. & oper. sup. (154)	0	0	426,750	0	**426,750**	444,959	**3**
Total Electric Utility					**426,750**	**444,959**	

Account	Total End of Year	Amount Prior Year	
Electric utility total	**426,750**	**444,959**	**1**
Water utility (154)	45,306	48,843	**2**
Sewer utility (154)	0	0	**3**
Heating utility (154)	0	0	**4**
Gas utility (154)	0	0	**5**
Merchandise (155)	0	0	**6**
Other materials & supplies (156)	0	0	**7**
Stores expense (163)	0	13,903	**8**
Total Materials and Supplies	**472,056**	**507,705**	

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: Amount (b)	Written Off During Year: Account Charged or Credited (c)	Balance End of Year (d)	
Unamortized debt discount & expense (181)				
NONE				1
Total			0	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	174,124	1
Changes during year (explain):		
NONE	0	2
Balance end of year	**174,124**	

BONDS (ACCTS. 221 AND 222)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
Total Reacquired Bonds (Account 222)				0	1

Net amount of bonds outstanding December 31: **0**

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)

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	236,841	1
Accruals:		
Charged water department expense	229,995	2
Charged electric department expense	320,791	3
Charged sewer department expense	0	4
Other (explain):		
CHARGED DIRECTLY TO ELECTRIC & WATER DEPT'S WORK ORDERS	38,574	5
CHARGED DIRECTLY TO GENERAL LEDGER ACCOUNTS	3,118	6
Total Accruals and other credits	**592,478**	
Taxes paid during year:		
County, state and local taxes	484,500	7
Social Security taxes	93,767	8
PSC Remainder Assessment	9,622	9
Other (explain):		
LICENSE FEE ASSESSMENT-WI DEPT OF REVENUE (GROSS RECEIPTS TAX)`	16,589	10
Total payments and other debits	**604,478**	
Balance end of year	**224,841**	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			**0**	**1**
Subtotal	**0**	**0**	**0**	**0**	
Advances from Municipality (223)					
NONE	0			**0**	**2**
Subtotal	**0**	**0**	**0**	**0**	
Other Long-Term Debt (224)					
NONE	0			**0**	**3**
Subtotal	**0**	**0**	**0**	**0**	
Notes Payable (231)					
237 INTEREST ACCRUED ON CUSTOMER DEPOSITS	2,103	1,257	594	**2,766**	**4**
Subtotal	**2,103**	**1,257**	**594**	**2,766**	
Total	**2,103**	**1,257**	**594**	**2,766**	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	**0**	
Other Investments (124):		
NONE		2
Total (Acct. 124):	**0**	
Sinking Funds (125):		
$'S INVESTED IN ST POOL FOR FUTURE CAPITAL PROJECTS (NO CD'S AS OF 12/31/06)	922,257	3
LIABILITY INSURANCE RESERVE	98,590	4
WATER IMPACT FEE RESERVE	226,235	5
Total (Acct. 125):	**1,247,082**	
Depreciation Fund (126):		
NONE		6
Total (Acct. 126):	**0**	
Other Special Funds (128):		
NONE		7
Total (Acct. 128):	**0**	
Interest Special Deposits (132):		
NONE		8
Total (Acct. 132):	**0**	
Other Special Deposits (134):		
NONE		9
Total (Acct. 134):	**0**	
Notes Receivable (141):		
NONE		10
Total (Acct. 141):	**0**	
Customer Accounts Receivable (142):		
Water	136,561	11
Electric	729,703	12
Sewer (Regulated)	0	13
Other (specify):		
NONE		14
Total (Acct. 142):	**866,264**	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	205,296	15
Merchandising, jobbing and contract work	2,613	16
Other (specify):		

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)	
Other Accounts Receivable (143):		
JOINT CABLE PLACEMENT	966	17
INST/UPGRADE PRIM & SEC LINE EXT & ELEC SVCS	114,237	18
SALES TAX ON POLE RENTAL	1,053	19
INSTALL STREET LIGHTING FACILITIES	0	20
PROPERTY DAMAGE CLAIMS OUTSTANDING	19,682	21
ESTIMATED SALVAGE ON DISTRIBUTION TRANSFORMERS	10,000	22
ESTIMATED ELECTRIC RENT FROM PROPERTY DUE FROM ATC (2005 & 2006)	45,800	23
MISC & LIKE ITEMS LESS THAN $10,000 (GROUPED BY TYPE)	7,220	24
Total (Acct. 143):	**406,867**	
Receivables from Municipality (145):		
TAX ROLL LIENS & OUTSTANDING MISC BILLINGS/CREDIT MEMO	3,767	25
Total (Acct. 145):	**3,767**	
Prepayments (165):		
PROPERTY & LIABILITY INSURANCE	5,368	26
HEALTH & DENTAL INSURANCE	(1,455)	27
MISC INVOICES PAID IN 2006 FOR 2007 EXPENSES	5,850	28
ADJUSTING ENTRY TO MAKE BALANCE SHEET BALANCE (IN PSC REPORT ONLY)	(16)	29
Total (Acct. 165):	**9,747**	
Extraordinary Property Losses (182):		
TO CORRECT FOR CAPITALIZ'N OF ROOF INST'D AT SUBST IN PR YR (PSC LTR 12/20/06	(2,640)	30
Total (Acct. 182):	**(2,640)**	
Preliminary Survey and Investigation Charges (183):		
PRELIMINARY WORK DONE TO FIND SUITABLE LAND FOR A FUTURE WELL 7 SITE	35,890	31
Total (Acct. 183):	**35,890**	
Clearing Accounts (184):		
2007 CLEARING CAPITALIZED IN 2006	(1,077)	32
REMAINING 4/7TH OF UTIL COST TO JOINT PURCH DUMP TRUCK OWNED BY CITY	30,269	33
2006 CREDIT BALANCE IN ACCT #163 STORES CLEARING	(15,708)	34
Total (Acct. 184):	**13,484**	
Temporary Facilities (185):		
NONE		35
Total (Acct. 185):	**0**	
Miscellaneous Deferred Debits (186):		
ENERGY CONSERVATION PROGRAM: '87=$40,936, '88=$57,247; '89=$38,609;	1,342,232	36
'96=$60,751; '97=$64,157; '98=$51,748; '99=$58,905; '00=$55,844; '01=$54,936;		37
'90=62,735; '91=$51,708; '92=$61,056; '93=$131,447; '94=$133,472; '95=$62,338;		38

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Miscellaneous Deferred Debits (186):		
'02=$76,023; '03=$78,807; '04=$72,556; '05=$68,349,'06=$60,608		**39**
WELL #5 REHAB AMORTIZATION APPROVED BY PSC	15,572	**40**
WRS UNFUNDED PENS LIAB PAYOFF, AMORTIZATION APPROVED BY PSC	125,610	**41**
Total (Acct. 186):	**1,483,414**	
Payables to Municipality (233):		
DECEMBER 2006 SEWER BILLING	174,760	**42**
ACCOUNTS PAYABLE INVOICES TO BE PAID IN 2007 FOR MISC GOODS & SVCS	6,513	**43**
Total (Acct. 233):	**181,273**	
Other Deferred Credits (253):		
Regulatory Liability	1,383,922	**44**
VACATION, SICK LEAVE AND COMP TIME LIABILITY	243,723	**45**
DEFERRED COMP PROGRAM	21,666	**46**
BULK WATER PAYMENTS REC'D IN ADVANCE (PD IN 2006 FOR 2007 WATER)	1,236	**47**
PUBLIC BENEFIT PROGRAM REVENUES: '00=$23,337; '01=$95,626; '02=$98,430		**48**
'03=$98,760; '04=$99,813; '05=$106,892 ; '06=$96,178 LESS $88		**49**
UNCOLLECTIBLE PUB BEN $'S	618,948	**50**
PUBLIC BENEFIT LOW INCOME PROGRAM EXPENSES: '00=$1,120; '01=$23,529		**51**
'02=$46,706; '03=$46,680; '04=$33,419, '05=$46,635, '06=$55,256	(253,346)	**52**
PUBLIC BENEFIT CONSERVATION PROGRAM EXPENSES: '00=$1,464; '01=$49,578;		**53**
'02=$49,604, '03=$74,501; '04=$57,883, '05=$55,449, '06=$36,566	(325,045)	**54**
DEMAND SIDE MANAGEMENT PROGRAMS (AUTHORIZED CONSERVATION EXPENSE)	1,346,856	**55**
Total (Acct. 253):	**3,037,960**	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	8,544,101	16,758,699	0	0	**25,302,800**	**1**
Materials and Supplies	47,074	435,854	0	0	**482,928**	**2**
Other (specify):						
STORES EXPENSE	12,097	(12,999)			**(902)**	**3**
Less Average:						
Reserve for Depreciation (111.1)	2,194,235	4,750,743	0	0	**6,944,978**	**4**
Customer Advances for Construction	12,955	425			**13,380**	**5**
Regulatory Liability	805,734	618,891	0	0	**1,424,625**	**6**
NONE					**0**	**7**
Average Net Rate Base	**5,590,348**	**11,811,495**	**0**	**0**	**17,401,843**	
Net Operating Income	423,165	927,798	0	0	**1,350,963**	**8**
Net Operating Income as a percent of Average Net Rate Base	**7.57%**	**7.86%**	**N/A**	**N/A**	**7.76%**	

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	828,755	636,574	0	0	**1,465,329**	**1**
Add credits during year:						
					0	**2**
Deduct charges:						
Miscellaneous Amortization (425)	46,042	35,365	0	0	**81,407**	**3**
Other (specify):						
					0	**4**
Balance End of Year	**782,713**	**601,209**	**0**	**0**	**1,383,922**	

FINANCIAL SECTION FOOTNOTES

Net Nonutility Property (Accts. 121 & 122) (Page F-10)

General footnotes

The utility postponed deferral of undepreciated substation dollars as approved by the PSC in letter dated 12/20/06. The disposition of equipment and building did not change in 2006 as expected. The dollars were instead shifted to non-utility property acct #121 & #122 and the utility will begin deferral in 2007 once disposition changes. Note, we did record correction as per Mary Kettle's 12/20/06 letter.

Materials and Supplies (Page F-12)

General footnotes

Stores Clearing #163 had a negative balance of <$15,708> in total, but we listed it as zero on this schedule, since the automated program did not allow us to put in a negative number for stores clearing. We netted this <$15,708> with account #184 on the balance sheet and listed it on a separate line on the rate of return schedule, split between the electric and water utilities. Note, the <$15,708> balance by company was <$28,820> electric and $13,112 water.

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

General footnotes

n/a

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

n/a

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.

n/a

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

n/a

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

NOTES PAYABLE ACCOUNT #231: This $1,257 interest accrued applies to customer deposits, not miscellaneous long-term debt. Therefore, it does not tie to the Notes payable and Miscellaneous Long-Term Debt Schedule.

FINANCIAL SECTION FOOTNOTES

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

General footnotes

Explanation of 12/31/06 balance remaining in #184.

1) <$447> remained in #184 for transportation clearing costs and <$630> remained in #184 for work order labor clearing costs associated with labor paid in 2007 , but closed to plant in 2006. The corresponding labor and fringe dollars reside in #242, Accrued Payroll.

2) In 2004, the municipality purchased a dump truck, which will be owned by the municipality, however the utility paid for a portion of the purchase price based on expected usage. This vehicle will be shared with the municipality. To recover the utility's costs, #184 was debited with $52,972 in 2004, which is the utility's portion of the purchase price. 1/7th of this cost was then allocated to the various work orders and expense accounts through transportation clearing/loading. 6/7ths remained in #184 as of 12/31/04, or $45,404. Each year, 1/7th will be charged out, until the balance is at zero. 7 years was selected as the amortization period because it mirrors the standard depreciation rate for this type of vehicle. 4/7ths remains in #184 as of 12/31/06, or $30,269.

3) <$15,708> balance in stores clearing was netted against account #184. Please refer to page F-12 footnote on account #163.

Extraordinary Property Losses (Acct 182): amortization requires PSC authorization. Provide date of authorization.

Date of authorization for entry to record extraordinary property losses was PSC letter dated December 20, 2006. Please note that the other entries described in this letter were postponed until disposition of the Southwest substation plant changes, which did not occur as anticipated in 2006. Plant and accumulated depreciation dollars for the building and equipment was temporarily shifted to account #121 and #122 until disposition of plant changes. A revision to PSC letter of 12/20/06 will be requested.

Miscellaneous Deferred Debits (Acct 186): amortization requires PSC authorization. Provide date of authorization.

Date of Authorization for the following amounts included in #186 are:

Energy Conservation Program. An "average" cost is expensed each year. The latest PSC authorization is dated 2/07/05 through Docket #1000-ER-104. The amount is $76,428 for 2006.

Well #5 Rehab, defer over a 5-year period beginning in 2003. PSC auth. date 2/18/2004.

WRS Unfunded Pension Liability, defer over an approx. 11 year period beginning in 2003. PSC auth. date 4/5/2004.

FINANCIAL SECTION FOOTNOTES

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

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

EXPLANATION OF AMOUNTS OVER $10,000 IN ACCOUNT #143, MISC. ACCOUNTS RECEIVABLE:

$205,296 is included for the balance due from utility customers for December's sewer billing. Because the sewer department is an enterprise fund of the municipality, these dollars are listed in #143 rather than #142.

$114,237 is included for the installation or upgrade of primary and secondary line extensions and electric services. A majority of this was for a primary extension to a new subdivision, Topview Trails.

$45,800 is included for estimated electric rent from American Transmission Company for the years 2005 and 2006. The rental costs are for maintenance and upkeep for shared facilities at the utility's Cedarburg South substation. No specifics were known in 2005, therefore the 2005 amount was included here instead of as an adjustment to retained earnings, per recommmendation from auditors.

$19,682 is included for property damage claims outstanding; specifically for costs to replace a low voltage transformer, an emergency generator transfer switch, a faulted flow meter and repairs to a utility pole due to a car accident.

EXPLANATION OF AMOUNTS OVER $10,000 IN ACCOUNT #145, RECEIVABLE FROM MUNICIPALITY:

N/A - only $3,767 was due from municipality.

EXPLANATION OF AMOUNTS OVER $10,000 IN ACCOUNT #233, PAYABLE TO MUNICIPALITY:

1) $174,760 is included for December 2006's sewer billing revenues due the municipality. (Cedarburg Light & Water bills and collects sewer charges on behalf of the municipality.)

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	1,455,670	1,445,866	1
Total Sales of Water	**1,455,670**	**1,445,866**	
Other Operating Revenues			
Forfeited Discounts (470)	5,622	5,385	2
Miscellaneous Service Revenues (471)	1,180	1,670	3
Rents from Water Property (472)	9,288	9,141	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	5,274	5,143	6
Total Other Operating Revenues	**21,364**	**21,339**	
Total Operating Revenues	**1,477,034**	**1,467,205**	
Operation and Maintenenance Expenses			
Source of Supply Expense (600-617)	18,757	20,417	7
Pumping Expenses (620-633)	129,806	104,590	8
Water Treatment Expenses (640-652)	58,961	62,387	9
Transmission and Distribution Expenses (660-678)	183,862	184,245	10
Customer Accounts Expenses (901-905)	37,724	36,286	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-932)	241,315	236,871	13
Total Operation and Maintenenance Expenses	**670,425**	**644,796**	
Other Operating Expenses			
Depreciation Expense (403)	158,800	157,750	14
Amortization Expense (404-407)	0	0	15
Taxes (408)	224,644	231,073	16
Total Other Operating Expenses	**383,444**	**388,823**	
Total Operating Expenses	**1,053,869**	**1,033,619**	
NET OPERATING INCOME	**423,165**	**433,586**	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	**0**	**0**	**0**	
Metered Sales to General Customers (461)				
Residential	3,429	228,126	691,566	4
Commercial	386	85,588	197,446	5
Industrial	39	70,262	101,307	6
Total Metered Sales to General Customers (461)	**3,854**	**383,976**	**990,319**	
Private Fire Protection Service (462)	91		45,561	7
Public Fire Protection Service (463)	3,885		368,369	8
Other Sales to Public Authorities (464)	37	26,339	50,475	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	1	351	946	12
Total Sales of Water	**7,868**	**410,666**	**1,455,670**	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)

NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	368,369	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	**368,369**	
Forfeited Discounts (470):		
Customer late payment charges	5,622	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	**5,622**	
Miscellaneous Service Revenues (471):		
FEES FOR RECONNECTING METERS, AND WELL PERMIT FEES (WHEN APPLICABLE)	1,180	7
Total Miscellaneous Service Revenues (471)	**1,180**	
Rents from Water Property (472):		
RENTS FOR GROUNDS AND BUILDING AT WELL #3 BY CELLULAR COMPANIES	9,288	8
Total Rents from Water Property (472)	**9,288**	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	**0**	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	5,274	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	**5,274**	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)	0	0	1
Operation Labor and Expenses (601)	0	0	2
Purchased Water (602)	0	0	3
Miscellaneous Expenses (603)	0	4,845	4
Rents (604)	0	0	5
Maintenance Supervision and Engineering (610)	0	0	6
Maintenance of Structures and Improvements (611)	0	0	7
Maintenance of Collecting and Impounding Reservoirs (612)	0	0	8
Maintenance of Lake, River and Other Intakes (613)	0	0	9
Maintenance of Wells and Springs (614)	18,757	15,572	10
Maintenance of Infiltration Galleries and Tunnels (615)	0	0	11
Maintenance of Supply Mains (616)	0	0	12
Maintenance of Miscellaneous Water Source Plant (617)	0	0	13
Total Source of Supply Expenses	**18,757**	**20,417**	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	3,961	3,846	14
Fuel for Power Production (621)	0	0	15
Power Production Labor and Expenses (622)	0	0	16
Fuel or Power Purchased for Pumping (623)	77,800	77,927	17
Pumping Labor and Expenses (624)	5,422	5,436	18
Expenses Transferred--Credit (625)	0	0	19
Miscellaneous Expenses (626)	3,664	3,854	20
Rents (627)	0	0	21
Maintenance Supervision and Engineering (630)	0	0	22
Maintenance of Structures and Improvements (631)	5,257	5,662	23
Maintenance of Power Production Equipment (632)	0	0	24
Maintenance of Pumping Equipment (633)	33,702	7,865	25
Total Pumping Expenses	**129,806**	**104,590**	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	4,951	4,808	26
Chemicals (641)	32,223	30,566	27

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
WATER TREATMENT EXPENSES			
Operation Labor and Expenses (642)	19,200	25,122	**28**
Miscellaneous Expenses (643)	0	0	**29**
Rents (644)	0	0	**30**
Maintenance Supervision and Engineering (650)	0	0	**31**
Maintenance of Structures and Improvements (651)	151	0	**32**
Maintenance of Water Treatment Equipment (652)	2,436	1,891	**33**
Total Water Treatment Expenses	**58,961**	**62,387**	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)	6,437	5,794	**34**
Storage Facilities Expenses (661)	860	9,692	**35**
Transmission and Distribution Lines Expenses (662)	27,603	21,843	**36**
Meter Expenses (663)	5,754	10,225	**37**
Customer Installations Expenses (664)	1,052	1,341	**38**
Miscellaneous Expenses (665)	74,930	76,672	**39**
Rents (666)	0	0	**40**
Maintenance Supervision and Engineering (670)	0	0	**41**
Maintenance of Structures and Improvements (671)	0	0	**42**
Maintenance of Distribution Reservoirs and Standpipes (672)	115	110	**43**
Maintenance of Transmission and Distribution Mains (673)	34,401	25,755	**44**
Maintenance of Fire Mains (674)	0	0	**45**
Maintenance of Services (675)	22,990	24,794	**46**
Maintenance of Meters (676)	4,603	5,043	**47**
Maintenance of Hydrants (677)	5,117	2,976	**48**
Maintenance of Miscellaneous Plant (678)	0	0	**49**
Total Transmission and Distribution Expenses	**183,862**	**184,245**	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	3,436	4,099	**50**
Meter Reading Labor (902)	7,836	7,501	**51**
Customer Records and Collection Expenses (903)	24,399	21,923	**52**
Uncollectible Accounts (904)	443	282	**53**

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Miscellaneous Customer Accounts Expenses (905)	1,610	2,481	**54**
Total Customer Accounts Expenses	**37,724**	**36,286**	
SALES EXPENSES			
Sales Expenses (910)	0	0	**55**
Total Sales Expenses	**0**	**0**	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	62,456	55,038	**56**
Office Supplies and Expenses (921)	5,232	5,484	**57**
Administrative Expenses Transferred--Credit (922)	0	0	**58**
Outside Services Employed (923)	13,702	5,743	**59**
Property Insurance (924)	10,236	9,324	**60**
Injuries and Damages (925)	13,858	15,480	**61**
Employee Pensions and Benefits (926)	96,274	95,380	**62**
Regulatory Commission Expenses (928)	0	2,826	**63**
Duplicate Charges--Credit (929)	0	0	**64**
Miscellaneous General Expenses (930)	18,698	21,373	**65**
Rents (931)	15,600	18,000	**66**
Maintenance of General Plant (932)	5,259	8,223	**67**
Total Administrative and General Expenses	**241,315**	**236,871**	
Total Operation and Maintenance Expenses	**670,425**	**644,796**	

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	WISC ADMIN CODE-PSC SECTION 109	205,134	211,830	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,692	2,788	2
Net property tax equivalent		**202,442**	**209,042**	
Social Security	PAYROLL DISTRIBUTION	20,890	20,746	3
PSC Remainder Assessment	BASED ON REVENUES	1,312	1,285	4
Other (specify): NONE			0	5
Total tax expense		**224,644**	**231,073**	

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			Ozaukee				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.183720				3
County tax rate	mills		1.768140				4
Local tax rate	mills		6.343600				5
School tax rate	mills		9.200090				6
Voc. school tax rate	mills		1.852100				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		**19.347650**				10
Less: state credit	mills		1.542180				11
Net tax rate	mills		**17.805470**				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		**6.343600**				14
Combined School Tax Rate	mills		**11.052190**				15
Other Tax Rate - Local	mills		**0.000000**				16
Total Local & School Tax	mills		**17.395790**				17
Total Tax Rate	mills		**19.347650**				18
Ratio of Local and School Tax to Total	dec.		**0.899116**				19
Total tax net of state credit	mills		**17.805470**				20
Net Local and School Tax Rate	mills		**16.009191**				21
Utility Plant, Jan. 1	$	**13,718,573**	13,718,573				22
Materials & Supplies	$	**48,843**	48,843				23
Subtotal	$	**13,767,416**	**13,767,416**				24
Less: Plant Outside Limits	$	**404,690**	404,690				25
Taxable Assets	$	**13,362,726**	**13,362,726**				26
Assessment Ratio	dec.		0.958900				27
Assessed Value	$	**12,813,518**	**12,813,518**				28
Net Local & School Rate	mills		**16.009191**				29
Tax Equiv. Computed for Current Year	$	**205,134**	**205,134**				30
Tax Equivalent per 1994 PSC Report	$	192,196					31
Any lower tax equivalent as authorized by municipality (see note 6)	$						32 33
Tax equiv. for current year (see note 6)	$	**205,134**					34

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	**0**	**0**	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	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)	325,935	0	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	**325,935**	**0**	
PUMPING PLANT			
Land and Land Rights (320)	48,195	0	12
Structures and Improvements (321)	186,792	4,625	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	365,727	42,699	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	42,052	0	20
Total Pumping Plant	**642,766**	**47,324**	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	55,764	0	22
Water Treatment Equipment (332)	99,945	0	23
Total Water Treatment Plant	**155,709**	**0**	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			**0**	**1**
Franchises and Consents (302)			**0**	**2**
Miscellaneous Intangible Plant (303)			**0**	**3**
Total Intangible Plant	**0**	**0**	**0**	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			**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	0	**325,935**	**8**
Infiltration Galleries and Tunnels (315)			**0**	**9**
Supply Mains (316)			**0**	**10**
Other Water Source Plant (317)			**0**	**11**
Total Source of Supply Plant	**0**	**0**	**325,935**	
PUMPING PLANT				
Land and Land Rights (320)	0	(2,022)	**46,173**	**12**
Structures and Improvements (321)	0	0	**191,417**	**13**
Boiler Plant Equipment (322)			**0**	**14**
Other Power Production Equipment (323)			**0**	**15**
Steam Pumping Equipment (324)			**0**	**16**
Electric Pumping Equipment (325)	14,152	0	**394,274**	**17**
Diesel Pumping Equipment (326)			**0**	**18**
Hydraulic Pumping Equipment (327)			**0**	**19**
Other Pumping Equipment (328)	0	0	**42,052**	**20**
Total Pumping Plant	**14,152**	**(2,022)**	**673,916**	
WATER TREATMENT PLANT				
Land and Land Rights (330)			**0**	**21**
Structures and Improvements (331)	0	0	**55,764**	**22**
Water Treatment Equipment (332)	0	0	**99,945**	**23**
Total Water Treatment Plant	**0**	**0**	**155,709**	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	1,710	0	**24**
Structures and Improvements (341)	0		**25**
Distribution Reservoirs and Standpipes (342)	135,661	0	**26**
Transmission and Distribution Mains (343)	5,355,507	221,725	**27**
Fire Mains (344)	0		**28**
Services (345)	687,322	15,664	**29**
Meters (346)	350,669	35,549	**30**
Hydrants (348)	391,184	9,464	**31**
Other Transmission and Distribution Plant (349)	0		**32**
Total Transmission and Distribution Plant	**6,922,053**	**282,402**	
GENERAL PLANT			
Land and Land Rights (389)	0		**33**
Structures and Improvements (390)	0		**34**
Office Furniture and Equipment (391)	9,931	0	**35**
Computer Equipment (391.1)	28,666	1,790	**36**
Transportation Equipment (392)	60,471	34,142	**37**
Stores Equipment (393)	0		**38**
Tools, Shop and Garage Equipment (394)	36,768	3,758	**39**
Laboratory Equipment (395)	8,082	0	**40**
Power Operated Equipment (396)	52,210	0	**41**
Communication Equipment (397)	144,025	1,195	**42**
SCADA Equipment (397.1)	0		**43**
Miscellaneous Equipment (398)	0		**44**
Other Tangible Property (399)	0		**45**
Total General Plant	**340,153**	**40,885**	
Total utility plant in service directly assignable	**8,386,616**	**370,611**	
Common Utility Plant Allocated to Water Department	0		**46**
Total utility plant in service	**8,386,616**	**370,611**	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)	0	0	**1,710**	**24**
Structures and Improvements (341)			**0**	**25**
Distribution Reservoirs and Standpipes (342)	0	0	**135,661**	**26**
Transmission and Distribution Mains (343)	10,434	4,822	**5,571,620**	**27**
Fire Mains (344)			**0**	**28**
Services (345)	299	13,170	**715,857**	**29**
Meters (346)	29,095	638	**357,761**	**30**
Hydrants (348)	528	(6,819)	**393,301**	**31**
Other Transmission and Distribution Plant (349)			**0**	**32**
Total Transmission and Distribution Plant	**40,356**	**11,811**	**7,175,910**	
GENERAL PLANT				
Land and Land Rights (389)			**0**	**33**
Structures and Improvements (390)			**0**	**34**
Office Furniture and Equipment (391)	0	0	**9,931**	**35**
Computer Equipment (391.1)	1,269	2,247	**31,434**	**36**
Transportation Equipment (392)	7,351	(3,923)	**83,339**	**37**
Stores Equipment (393)			**0**	**38**
Tools, Shop and Garage Equipment (394)	505	0	**40,021**	**39**
Laboratory Equipment (395)	0	0	**8,082**	**40**
Power Operated Equipment (396)	0	0	**52,210**	**41**
Communication Equipment (397)	120	0	**145,100**	**42**
SCADA Equipment (397.1)			**0**	**43**
Miscellaneous Equipment (398)			**0**	**44**
Other Tangible Property (399)			**0**	**45**
Total General Plant	**9,245**	**(1,676)**	**370,117**	
Total utility plant in service directly assignable	**63,753**	**8,113**	**8,701,587**	
Common Utility Plant Allocated to Water Department			**0**	**46**
Total utility plant in service	**63,753**	**8,113**	**8,701,587**	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	**0**	**0**	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	**0**	**0**	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	**0**	**0**	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	258,712	0	22
Water Treatment Equipment (332)	246,658	0	23
Total Water Treatment Plant	**505,370**	**0**	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			**0**	**1**
Franchises and Consents (302)			**0**	**2**
Miscellaneous Intangible Plant (303)			**0**	**3**
Total Intangible Plant	**0**	**0**	**0**	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			**0**	**4**
Structures and Improvements (311)			**0**	**5**
Collecting and Impounding Reservoirs (312)			**0**	**6**
Lake, River and Other Intakes (313)			**0**	**7**
Wells and Springs (314)			**0**	**8**
Infiltration Galleries and Tunnels (315)			**0**	**9**
Supply Mains (316)			**0**	**10**
Other Water Source Plant (317)			**0**	**11**
Total Source of Supply Plant	**0**	**0**	**0**	
PUMPING PLANT				
Land and Land Rights (320)			**0**	**12**
Structures and Improvements (321)			**0**	**13**
Boiler Plant Equipment (322)			**0**	**14**
Other Power Production Equipment (323)			**0**	**15**
Steam Pumping Equipment (324)			**0**	**16**
Electric Pumping Equipment (325)			**0**	**17**
Diesel Pumping Equipment (326)			**0**	**18**
Hydraulic Pumping Equipment (327)			**0**	**19**
Other Pumping Equipment (328)			**0**	**20**
Total Pumping Plant	**0**	**0**	**0**	
WATER TREATMENT PLANT				
Land and Land Rights (330)			**0**	**21**
Structures and Improvements (331)	0	0	**258,712**	**22**
Water Treatment Equipment (332)	0	0	**246,658**	**23**
Total Water Treatment Plant	**0**	**0**	**505,370**	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	3,250,125		27
Fire Mains (344)	0		28
Services (345)	1,159,220		29
Meters (346)	0		30
Hydrants (348)	350,922		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	**4,760,267**	**0**	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	63,601	0	36
Transportation Equipment (392)	820	0	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	1,750	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
Total General Plant	**66,171**	**0**	
Total utility plant in service directly assignable	**5,331,808**	**0**	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	**5,331,808**	**0**	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			**0**	**24**
Structures and Improvements (341)			**0**	**25**
Distribution Reservoirs and Standpipes (342)			**0**	**26**
Transmission and Distribution Mains (343)	4,017	(4,822)	**3,241,286**	**27**
Fire Mains (344)			**0**	**28**
Services (345)	128	(1,062)	**1,158,030**	**29**
Meters (346)			**0**	**30**
Hydrants (348)	226	(6,047)	**344,649**	**31**
Other Transmission and Distribution Plant (349)			**0**	**32**
Total Transmission and Distribution Plant	**4,371**	**(11,931)**	**4,743,965**	
GENERAL PLANT				
Land and Land Rights (389)			**0**	**33**
Structures and Improvements (390)			**0**	**34**
Office Furniture and Equipment (391)			**0**	**35**
Computer Equipment (391.1)	0	0	**63,601**	**36**
Transportation Equipment (392)	0	0	**820**	**37**
Stores Equipment (393)			**0**	**38**
Tools, Shop and Garage Equipment (394)			**0**	**39**
Laboratory Equipment (395)	0	0	**1,750**	**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**
Total General Plant	**0**	**0**	**66,171**	
Total utility plant in service directly assignable	**4,371**	**(11,931)**	**5,315,506**	
Common Utility Plant Allocated to Water Department			**0**	**46**
Total utility plant in service	**4,371**	**(11,931)**	**5,315,506**	

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	221,404	2.90%	9,452	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	**221,404**		**9,452**	
PUMPING PLANT				
Structures and Improvements (321)	139,415	3.20%	6,051	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	188,249	4.40%	16,720	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	26,159	4.40%	1,850	15
Total Pumping Plant	**353,823**		**24,621**	
WATER TREATMENT PLANT				
Structures and Improvements (331)	25,726	3.20%	1,784	16
Water Treatment Equipment (332)	86,253	5.03%	5,029	17
Total Water Treatment Plant	**111,979**		**6,813**	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	86,452	1.90%	2,577	19
Transmission and Distribution Mains (343)	602,747	1.30%	71,026	20
Fire Mains (344)	0			21
Services (345)	174,274	2.90%	20,346	22
Meters (346)	196,123	5.50%	19,482	23
Hydrants (348)	81,346	2.20%	8,629	24

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					**0**	**1**
312					**0**	**2**
313					**0**	**3**
314	0	0	0	0	**230,856**	**4**
315					**0**	**5**
316					**0**	**6**
317					**0**	**7**
	0	**0**	**0**	**0**	**230,856**	
321	0	0	0	0	**145,466**	**8**
322					**0**	**9**
323					**0**	**10**
324					**0**	**11**
325	14,152	2,475	13,425	0	**201,767**	**12**
326					**0**	**13**
327					**0**	**14**
328	0	0	0	0	**28,009**	**15**
	14,152	**2,475**	**13,425**	**0**	**375,242**	
331	0	0	0	0	**27,510**	**16**
332	0	0	0	0	**91,282**	**17**
	0	**0**	**0**	**0**	**118,792**	
341					**0**	**18**
342	0	0	0	0	**89,029**	**19**
343	10,434	3,140	0	0	**660,199**	**20**
344					**0**	**21**
345	299	0	0	228	**194,549**	**22**
346	29,095	0	608	640	**187,758**	**23**
348	528			(6,819)	**82,628**	**24**

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION AND DISTRIBUTION PLANT				
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	**1,140,942**		**122,060**	
GENERAL PLANT				
Structures and Improvements (390)	0			26
Office Furniture and Equipment (391)	2,133	5.80%	576	27
Computer Equipment (391.1)	25,454	26.70%	2,321	28
Transportation Equipment (392)	60,002	13.30%	9,564	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	19,587	5.80%	2,227	31
Laboratory Equipment (395)	3,525	5.80%	469	32
Power Operated Equipment (396)	52,211	7.50%	0	33
Communication Equipment (397)	145,902	10.00%	0	34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	**308,814**		**15,157**	
Total accum. prov. directly assignable	**2,136,962**		**178,103**	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	**2,136,962**		**178,103**	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
349					**0**	**25**
	40,356	**3,140**	**608**	**(5,951)**	**1,214,163**	
390					**0**	**26**
391	0	0	0	0	**2,709**	**27**
391.1	1,269	0	0	3,545	**30,051**	**28**
392	7,351	0	2,707	(8,749)	**56,173**	**29**
393					**0**	**30**
394	505	0	0	0	**21,309**	**31**
395	0	0	0	0	**3,994**	**32**
396	0	0	0	0	**52,211**	**33**
397	120	0	224	0	**146,006**	**34**
397.1					**0**	**35**
398					**0**	**36**
399					**0**	**37**
	9,245	**0**	**2,931**	**(5,204)**	**312,453**	
	63,753	**5,615**	**16,964**	**(11,155)**	**2,251,506**	
					0	**38**
	63,753	**5,615**	**16,964**	**(11,155)**	**2,251,506**	

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	0			4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	**0**		**0**	
PUMPING PLANT				
Structures and Improvements (321)	0			8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	0			12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
Total Pumping Plant	**0**		**0**	
WATER TREATMENT PLANT				
Structures and Improvements (331)	148,217	3.20%	8,279	16
Water Treatment Equipment (332)	174,388	3.30%	8,139	17
Total Water Treatment Plant	**322,605**		**16,418**	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	0			19
Transmission and Distribution Mains (343)	380,156	1.30%	42,194	20
Fire Mains (344)	0			21
Services (345)	323,799	2.90%	33,600	22
Meters (346)	0			23
Hydrants (348)	76,788	2.20%	7,651	24

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					**0**	**1**
312					**0**	**2**
313					**0**	**3**
314					**0**	**4**
315					**0**	**5**
316					**0**	**6**
317					**0**	**7**
	0	**0**	**0**	**0**	**0**	
321					**0**	**8**
322					**0**	**9**
323					**0**	**10**
324					**0**	**11**
325					**0**	**12**
326					**0**	**13**
327					**0**	**14**
328					**0**	**15**
	0	**0**	**0**	**0**	**0**	
331	0	0	0	0	**156,496**	**16**
332	0	0	0	0	**182,527**	**17**
	0	**0**	**0**	**0**	**339,023**	
341					**0**	**18**
342					**0**	**19**
343	4,017	0	0	0	**418,333**	**20**
344					**0**	**21**
345	128	0	0	(55)	**357,216**	**22**
346					**0**	**23**
348	226	0	0	(6,046)	**78,167**	**24**

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION AND DISTRIBUTION PLANT				
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	**780,743**		**83,445**	
GENERAL PLANT				
Structures and Improvements (390)	0			26
Office Furniture and Equipment (391)	0			27
Computer Equipment (391.1)	35,339	26.70%	16,981	28
Transportation Equipment (392)	491	13.30%	109	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	0			31
Laboratory Equipment (395)	356	5.80%	101	32
Power Operated Equipment (396)	0			33
Communication Equipment (397)	0			34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	**36,186**		**17,191**	
Total accum. prov. directly assignable	**1,139,534**		**117,054**	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	**1,139,534**		**117,054**	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
349					**0**	**25**
	4,371	**0**	**0**	**(6,101)**	**853,716**	
390					**0**	**26**
391					**0**	**27**
391.1	0	0	0	0	**52,320**	**28**
392	0	0	0	0	**600**	**29**
393					**0**	**30**
394					**0**	**31**
395	0	0	0	0	**457**	**32**
396					**0**	**33**
397					**0**	**34**
397.1					**0**	**35**
398					**0**	**36**
399					**0**	**37**
	0	**0**	**0**	**0**	**53,377**	
	4,371	**0**	**0**	**(6,101)**	**1,246,116**	
					0	**38**
	4,371	**0**	**0**	**(6,101)**	**1,246,116**	

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.

Month (a)	Sources of Water Supply: Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)	Total Gallons All Methods (000's) (e)	
January			38,077	**38,077**	1
February			34,392	**34,392**	2
March			36,489	**36,489**	3
April			38,224	**38,224**	4
May			40,093	**40,093**	5
June			45,879	**45,879**	6
July			56,496	**56,496**	7
August			48,754	**48,754**	8
September			40,155	**40,155**	9
October			39,764	**39,764**	10
November			36,181	**36,181**	11
December			35,625	**35,625**	12
Total annual pumpage	**0**	**0**	**490,129**	**490,129**	

Less: Water sold	410,666	13
Volume pumped but not sold	**79,463**	14
Volume sold as a percent of volume pumped	**84%**	15
Volume used for water production, water quality and system maintenance	7,840	16
Volume related to equipment/system malfunction	1,955	17
Non-utility volume NOT included in water sales	109	18
Total volume not sold but accounted for	**9,904**	19
Volume pumped but unaccounted for	**69,559**	20
Percent of water lost	**14%**	21
If more than 15%, indicate causes:		22
If more than 15%, state what action has been taken to reduce water loss:		23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	2,415	24
Date of maximum: 7/16/2006		25
Cause of maximum: Temperatures were in the upper 90's on 7/15/06 through 7/18/06; therefore considerable lawn sprinkling in the community.		26
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	1,004	27
Date of minimum: 12/1/2006		28
Total KWH used for pumping for the year	1,093,230	29
If water is purchased: Vendor Name: N/A		30
Point of Delivery: N/A		31

SOURCES OF WATER SUPPLY - GROUND WATERS

	Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL #1	MEQUON STREET	BG 643	692	8	700,000	Yes	1
WELL #3	WESTERN AVENUE	BG 645	1,060	15	950,000	Yes	2
WELL #4	WAUWATOSA ROAD	BG 646	1,212	15	600,000	Yes	3
WELL #5	LINCOLN BOULEVARD	BG 647	1,000	11	800,000	Yes	4
WELL #6	HARRISON AVENUE	BG 648	630	19	800,000	Yes	5

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					1

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	1	3	3&5	1
Location	MEQUON STREET	WESTERN AVENUE	LINCOLN BOULEVARD	2
Purpose	P	P	B	3
Destination	D	T	D	4
Pump Manufacturer	GOULD	LAYNE NW	AMERICAN TURBINE	5
Year Installed	1997	1955	1990	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	610	975	1,450	8
Pump Motor or				9
Standby Engine Mfr	GE	U.S.	2 U.S.	10
Year Installed	1997	1999	1990	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	75	100	50	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	4	5	6	14
Location	WAUWATOSA ROAD	LINCOLN BOULEVARD	HARRISON AVENUE	15
Purpose	P	P	P	16
Destination	R	T	D	17
Pump Manufacturer	LAYNE NW	LAYNE NW	LAYNE NW	18
Year Installed	1966	1968	1986	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	600	750	700	21
Pump Motor or				22
Standby Engine Mfr	U.S.	U.S.	GE	23
Year Installed	2006	2000	2006	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	100	125	75	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	3	3 & 5	4	1
RESERVOIRS, STANDPIPES				2
OR ELEVATED TANKS				3
Type: R (reservoir), S (standpipe)				4
or ET (elevated tank)	ET	R	ET	5
Year constructed	1955	1990	1968	6
Primary material (earthen, steel,				7
concrete, other)	STEEL	CONCRETE	STEEL	8
Elevation difference in feet				9
(See Headnote 3.)	160	0	35	10
Total capacity in gallons (actual)	200,000	50,000	1,000,000	11
WATER TREATMENT PLANT				12
Disinfection, type of equipment				13
(gas, liquid, powder, other)		LIQUID	LIQUID	14
Points of application				15
(wellhouse, central facilities,				16
booster station, other)		WELLHOUSE	WELLHOUSE	17
Filters, type (gravity, pressure,				18
other, none)		NONE	NONE	19
Rated capacity of filter plant				20
(m.g.d.) (note: 1,200,000 gal/day				21
= 1.2 m.g.d.)		0.0000	0.0000	22
Is a corrosion control chemical				23
used (yes, no)?		Y	Y	24
Is water fluoridated (yes, no)?		Y	Y	25

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	36	0	0	0	**36**	1
P	D	1.500	5	0	0	0	**5**	2
M	D	2.000	294	0	0	0	**294**	3
M	D	4.000	3,169	0	0	0	**3,169**	4
P	D	4.000	132	0	0	0	**132**	5
M	D	6.000	61,038	0	2,468	0	**58,570**	6
M	S	6.000	310	0	0	0	**310**	7
P	D	6.000	10,896	0	0	0	**10,896**	8
P	S	6.000	29	0	0	0	**29**	9
M	D	8.000	45,379	0	0	0	**45,379**	10
M	S	8.000	320	0	0	0	**320**	11
M	T	8.000	430	0	0	0	**430**	12
P	D	8.000	82,337	2,043	0	0	**84,380**	13
P	S	8.000	3,180	0	0	0	**3,180**	14
M	D	10.000	2,799	0	0	0	**2,799**	15
M	S	10.000	80	0	0	0	**80**	16
M	T	10.000	598	0	0	0	**598**	17
P	D	10.000	105	0	0	0	**105**	18
M	D	12.000	17,164	0	0	0	**17,164**	19
M	T	12.000	4,002	0	0	0	**4,002**	20
P	D	12.000	36,787	0	0	0	**36,787**	21
P	S	12.000	345	0	0	0	**345**	22
P	T	12.000	2,707	0	0	0	**2,707**	23
M	T	16.000	100	0	0	0	**100**	24
Total Within Municipality			**272,242**	**2,043**	**2,468**	**0**	271,817	
P	D	8.000	4,705	0	0	0	**4,705**	25
P	D	12.000	1,510	0	0	0	**1,510**	26
Total Outside of Municipality			**6,215**	**0**	**0**	**0**	6,215	
Total Utility			**278,457**	**2,043**	**2,468**	**0**	278,032	

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	514	1	0	(6)	509	0	1
L	0.750	565	0	0	0	565	0	2
L	1.000	3	0	0	0	3	0	3
M	1.000	1,958	11	12	0	1,957	0	4
P	1.000	97	0	0	6	103	0	5
M	1.250	21	0	0	0	21	0	6
P	1.250	151	0	0	0	151	0	7
P	1.500	19	0	0	0	19	0	8
M	1.500	62	0	0	0	62	0	9
P	2.000	3	0	0	1	4	0	10
M	2.000	52	0	0	(1)	51	0	11
P	4.000	13	0	0	0	13	0	12
M	4.000	29	0	0	0	29	0	13
M	6.000	18	0	0	0	18	0	14
P	6.000	9	0	0	0	9	0	15
M	8.000	2	0	0	0	2	0	16
P	8.000	1	0	0	0	1	0	17
Total Utility		**3,517**	**12**	**12**	**0**	**3,517**	**0**	

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	1,069	0	428	(3)	**638**	233	**1**
0.750	2,867	409	37	3	**3,242**	207	**2**
1.000	136	0	20	0	**116**	22	**3**
1.250	6	0	4	0	**2**	2	**4**
1.500	81	0	1	(1)	**79**	9	**5**
2.000	21	2	6	1	**18**	8	**6**
3.000	14	0	1	0	**13**	1	**7**
4.000	7	0	0	0	**7**	3	**8**
6.000	0	0	0	0	**0**	0	**9**
Total:	**4,201**	**411**	**497**	**0**	**4,115**	**485**	

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	583	46	1	1	0	7	**638**	**1**
0.750	2,849	186	19	13	0	175	**3,242**	**2**
1.000	5	87	8	9	0	7	**116**	**3**
1.250	0	0	0	0	0	2	**2**	**4**
1.500	0	55	5	4	0	15	**79**	**5**
2.000	0	11	3	1	1	2	**18**	**6**
3.000	0	1	1	5	0	6	**13**	**7**
4.000	0	0	2	4	0	1	**7**	**8**
6.000	0	0	0	0	0	0	**0**	**9**
Total:	**3,437**	**386**	**39**	**37**	**1**	**215**	**4,115**	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	11				11	**1**
Within Municipality	527	3	3		527	**2**
Total Fire Hydrants	**538**	**3**	**3**	**0**	**538**	
Flushing Hydrants						
	6				6	**3**
Total Flushing Hydrants	**6**	**0**	**0**	**0**	**6**	

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:	575
Number of distribution system valves end of year:	950
Number of distribution valves operated during year:	570

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

If Fuel or Power Purchased for Pumping (623), divided by the Total kWh Used for Pumping on the Source of Supply, Pumping and Purchased Water Statistics schedule, is less than 3 cents or greater than 12 cents, please explain.

Avg. cost per KWH = $.0712

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

Acct #633:
2005's actual $7,865, 2006's actual $33,702. 2006's actual was $25,837 higher because in 2005 the utility did not rehab any of its pumping equipment, whereas in 2006, equipment was rehabbed at Well #5 and at Well #6 at costs of $7,600 and $16,000 respectively.

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

General footnotes

n/a

If Balance First of Year, Account 300 (or 300.1), is nonzero, please explain.

n/a

If Additions, Account 300 (or 300.1), is nonzero, please explain.

n/a

If Retirements, Account 300 (or 300.1), is nonzero, please explain.

n/a

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed $100,000, please explain. If applicable, provide construction authorization.

Only Acct #343 installations exceed $100,000, and per note above, no explanation is required.

If Retirements for Accounts OTHER than 316, 343, 345, 346 or 348 exceed $100,000, please explain.

n/a

WATER OPERATING SECTION FOOTNOTES

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

If Adjustments for any account are nonzero, please explain.

Acct #320:
Land that has not been used by the utility was reclassified as non-utility property Acct #121 in 2006. This land was used for well #2 years ago. The adjustment was <$2,022>.

Acct #343:
In 2006, plant dollars were shifted from customer-financed to utility-financed as a result of a refund on a deferred assessment for James and Mary Jauch at 765 Keup Road, Cedarburg. Adjustment $4,822 to UMF and a <$4,822> to CF plant.

Acct #345:
In 2006, plant dollars were shifted from customer-financed to utility-financed as a result of a refund on a deferred assessment for James and Mary Jauch at 765 Keup Road, Cedarburg. Adjustment $1,006 to UMF and a <$1,006> to CF plant.

Because of high cost involved to lengthen 7 services in 2005, utility staff should have retired the old services and recorded the cost to lengthen the services to plant. This involved retirement of (6)- 3/4" copper and (1) 2" copper lengthend with (6)- 1" PVC and (1) 2" PVC which resulted in +$12,163 to UMF and a <$55> to CF plant.

Acct #346:
Correct installed cost on meters reported in prior year. Affected UMF plant by +$96.

The final reconciliation of utility's detailed property records with its general ledger resulted in a +$542 to UMF plant.

Acct #348:
A reconciliation of utility's detailed property records with its general ledger resulted in a <$6,819> to UMF plant and <$6,047> to CF plant.

Acct #388:
Correction to allocation between electric and water departments on retirements done in 2003 and 2004 resulted in +$2,247 to UMF plant.

Acct #392:
Use of two of the utility's vehicles (Truck #13 and #15) changed in 2006 between the electric and water departments resulting in <$3,923> to water UMF plant (and a +$3,923 to electric UMF plant).

If Plant in Service Additions, Account 345, are greater than zero AND Additions on the Water Services schedule are zero, please explain.

n/a

If Plant in Service Retirements, Account 345, are greater than zero AND Retirements on the Water Services schedule are zero, please explain.

n/a

If Plant in Service Additions, Accounts 316 or 343, are greater than zero AND Additions on the Mains schedule are zero, please explain.

n/a

WATER OPERATING SECTION FOOTNOTES

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

If Plant in Service Retirements, Accounts 316 or 343, are greater than zero AND Retirements on the Mains schedule are zero, please explain.

n/a

If Plant in Service Additions, Account 346, are greater than zero AND Additions on the Meters schedule are zero, please explain.

n/a

If Plant in Service Retirements, Account 346, are greater than zero AND Retirements on the Meters schedule are zero, please explain.

n/a

If Plant in Service Additions, Account 348, are greater than zero AND Additions on the Hydrants and Distribution System Valves schedule are zero, please explain.

n/a

If Plant in Service Retirements, Account 348, are greater than zero AND Retirements on the Hydrants and Distribution System Valves schedule are zero, please explain.

n/a

If Water Treatment Equipment (332) is nonzero, report water treatment information in Reservoirs, Standpipes & Water Treatment schedule, or please explain.

n/a

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

General footnotes

The water portion of account #421 on page F-2 for 2006 differs by $216,385 from plant financed by contributions additions because of water impact fees collected in 2006 in advance of future plant additions. The total amount set aside in the impact fee reserve account is $226,235 which includes $9,850 of interest.

If Adjustments for any account are nonzero, please explain.

Acct #343:
In 2006, plant dollars were shifted from customer-financed to utility-financed as a result of a refund on a deferred assessment for James and Mary Jauch at 765 Keup Road, Cedarburg. Adjustment $4,822 to UMF and a <$4,822> to CF plant.

Acct #345:
In 2006, plant dollars were shifted from customer-financed to utility-financed as a result of a refund on a deferred assessment for James and Mary Jauch at 765 Keup Road, Cedarburg. Adjustment $1,006 to UMF and a <$1,006> to CF plant.

Because of high cost involved to lengthen 7 services in 2005, utility staff should have retired the old services and recorded the cost to lengthen the services to plant. This involved retirement of (6)- 3/4" copper and (1) 2" copper lengthend with (6)- 1" PVC and (1) 2" PVC which resulted in +$12,163 to UMF and a <$55> to CF plant.

Acct #348:
A reconciliation of utility's detailed property records with its general ledger resulted in a <$6,819> to UMF plant and <$6,047> to CF plant.

WATER OPERATING SECTION FOOTNOTES

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

General footnotes

Depreciation rate listed for acct #332 on this utility/municipality financed schedule is 5.03%, which is the 2005 composite of the authorized rate of 3.30% on #332.1 water treatment equipment - air stripper and 6.00% on #332.2 water treatment equipment - chemical. The utility has utility-financed plant in both 332.1 and 332.2, which necessitated the composite depreciation rate.

If End of Year Balance is less than zero, please explain.

n/a

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

For account #397, we recorded a full year's depreciation expense in 2003, however, in 2003 this caused accumulated depreciation to exceed the plant balance. Therefore, unless additional equipment is purchased to make the plant balance exceed the accumulated depreciation balance, no additional depreciation expense will be recorded. No depreciation expense was recorded in 2004, 2005 or 2006, as the average plant balance remained less than the ending accum. depr. balance. In 2006, however, a retirement and salvage entry caused the accumulated depreciation balance to exceed the equivalent plant in service EOY balance further.

For account #396, we recorded a partial year's depreciation expense in 2005, up to the accumulated depreciation balance. No additional depreciation expense will be recorded from that point, unless additional equipment is purchased to make the plant balance exceed the accumulated depreciation balance, which did not occur in 2006.

WATER OPERATING SECTION FOOTNOTES

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

If Adjustments for any account are nonzero, please explain.

Account #345:

Because of high cost involved to lengthen 7 services in 2005, utility staff should have retired the old services and recorded the cost to lengthen the services to plant. This involved retirement of (6)- 3/4" copper and (1) 2" copper lengthend with (6)- 1" PVC and (1) 2" PVC which resulted in $228 to UMF and a <$55> to CF accumulated depr.

Acct #346:
Correct installed cost on meters reported in prior year. Affected UMF accumulated depr by $96.

The final reconciliation of utility's detailed property records with its general ledger resulted in a $544 to UMF accumulated depr.

Acct #348:
A reconciliation of utility's detailed property records with its general ledger resulted in a <$6,819> to UMF accumulated depr. and <$6,047> to CF accumulated depr.

Acct #388:
Correction to allocation between electric and water departments on retirements done in 2003 and 2004 resulted in $3,545 to UMF accumulated depr.

Acct #392:
Use of two of the utility's vehicles (Truck #13 and #15) changed in 2006 between the electric and water departments resulting in <$8,749> to water UMF accumulated depr (and a +$8,749 to electric UMF accumulated depr).

WATER OPERATING SECTION FOOTNOTES

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

If Adjustments for any account are nonzero, please explain.

Account #345:

Because of high cost involved to lengthen 7 services in 2005, utility staff should have retired the old services and recorded the cost to lengthen the services to plant. This involved retirement of (6)- 3/4" copper and (1) 2" copper lengthend with (6)- 1" PVC and (1) 2" PVC which resulted in $228 to UMF and a <$55> to CF accumulated depr.

Acct #346:
Correct installed cost on meters reported in prior year. Affected UMF accumulated depr by $96.

The final reconciliation of utility's detailed property records with its general ledger resulted in a $544 to UMF accumulated depr.

Acct #348:
A reconciliation of utility's detailed property records with its general ledger resulted in a <$6,819> to UMF accumulated depr. and <$6,047> to CF accumulated depr.

Acct #388:
Correction to allocation between electric and water departments on retirements done in 2003 and 2004 resulted in $3,545 to UMF accumulated depr.

Acct #392:
Use of two of the utility's vehicles (Truck #13 and #15) changed in 2006 between the electric and water departments resulting in <$8,749> to water UMF accumulated depr (and a +$8,749 to electric UMF accumulated depr).

Water Mains (Page W-21)

General footnotes

There was no water main extended to new subdivisions or new customers in 2006.

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

All water main installed was financed by the utility. The main was installed to replace existing main.

Explain all reported Adjustments.

No adjustments to footages.

If Mains Additions column total is greater than zero AND Additions on both of the Plant in Service schedules (Accounts 316 and/or 343) are zero, please explain.

N/A

If Mains Retirements column total is greater than zero AND Retirements on both of the Plant in Service schedules (Accounts 316 and/or 343) are zero, please explain.

N/A

WATER OPERATING SECTION FOOTNOTES

Water Services (Page W-22)

General footnotes

N/A

Explain all reported Adjustments.

Because of high cost involved to lengthen 7 services in 2005, utility staff should have retired the old services and recorded the cost to lengthen the services to plant. This involved retirement of (6)- 3/4" copper and (1) 2" copper lengthend with (6)- 1" PVC and (1) 2" PVC.

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

All water services installed were financed by the utility. The services were installed to replace existing services.

If Services Additions are greater than zero AND Additions on both of the Plant in Service schedules (Account 345) are zero, please explain.

N/A

If Services Retirements are greater than zero AND Retirements on both of the Plant in Service schedules (Account 345) are zero, please explain.

N/A

If Utility-Owned Service Not In Use at End of Year is reported as zero, please explain.

Other than for its own buildings, the utility does not own any service laterals beyond the curb stop. If the water is shut off at the curb stop (which is the case for some of our "seasonal" customers), the utility-owned service lateral is still pressurized, and therefore considered by the utility to be "in use."

Meters (Page W-23)

Explain all reported adjustments.

1) In 2006 we identified meters that had been incorrectly coded in our property records as 5/8" meters. We changed them to 3/4" meters. There were also mismatches between meter size and bill codes in the billing system, which resulted in a net count adjustment of <3> to 5/8" meters and +3 to 3/4" meters. No dollar values were changed.

2) In 2003 we shifted a water and sewer billing from one account to another, but neglected to put a final date on the service screen in our billing software to "inactivate" the meter for the original account. This resulted in our billing system indicating there were 2 meters where only one actually existed; thus the <1> adjustment to 1.5" meters in 2006.

3) During 2006 we discovered a 2" meter that was purchased in a prior year but was never set up in our property records, but is a valid meter. We input a value on this meter and reduced the value on another meter of the same size by the same amount; therefore the count adjustment on 2" meters of +1.

WATER OPERATING SECTION FOOTNOTES

Meters (Page W-23)

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

Our testing program is currently 10-12 years. The total number of meters tested in 2006 was 487. This differs from the amount reported by 2, because we tested 4 of the 1.25" meters, but the program did not allow entry of 4 meters tested, because that was greater than the ending balance.

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, we are testing station meters every two years and replacing as needed.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Electricity			
Sales of Electricity (440-448)	9,074,337	9,316,304	**1**
Total Sales of Electricity	**9,074,337**	**9,316,304**	
Other Operating Revenues			
Forfeited Discounts (450)	11,351	11,863	**2**
Miscellaneous Service Revenues (451)	1,085	1,087	**3**
Sales of Water and Water Power (453)	0	0	**4**
Rent from Electric Property (454)	82,145	34,929	**5**
Interdepartmental Rents (455)	15,600	18,000	**6**
Other Electric Revenues (456)	1,067	3,170	**7**
Total Other Operating Revenues	**111,248**	**69,049**	
Total Operating Revenues	**9,185,585**	**9,385,353**	
Operation and Maintenenance Expenses			
Power Production Expenses (500-557)	6,376,440	6,796,143	**8**
Transmission Expenses (560-573)	0	0	**9**
Distribution Expenses (580-598)	428,036	385,460	**10**
Customer Accounts Expenses (901-905)	115,530	117,124	**11**
Sales Expenses (911-916)	78,038	81,513	**12**
Administrative and General Expenses (920-932)	397,395	408,328	**13**
Total Operation and Maintenenance Expenses	**7,395,439**	**7,788,568**	
Other Expenses			
Depreciation Expense (403)	541,354	475,250	**14**
Amortization Expense (404-407)	0	0	**15**
Taxes (408)	320,994	325,500	**16**
Total Other Expenses	**862,348**	**800,750**	
Total Operating Expenses	**8,257,787**	**8,589,318**	
NET OPERATING INCOME	**927,798**	**796,035**	

OTHER OPERATING REVENUES (ELECTRIC)

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

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	11,351	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	**11,351**	
Miscellaneous Service Revenues (451):		
FEES FOR RECONNECTING METERS, AND ANY BALANCE TRANSF'D FR #587 (IF APPLICABLE)	1,085	3
Total Miscellaneous Service Revenues (451)	**1,085**	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	**0**	
Rent from Electric Property (454):		
RENTAL FROM TELEPHONE & CABLE TV COMPANIES FOR ATTACHMENTS TO ELEC POLES	36,345	5
EST'D RENT FR ATC FOR 2005 & 2006 SPACE & MAINTENANCE AT CEDARBURG SOUTH SUBST	45,800	6
Total Rent from Electric Property (454)	**82,145**	
Interdepartmental Rents (455):		
RENT PAID BY THE WATER DEPT TO THE ELEC DEPT	15,600	7
Total Interdepartmental Rents (455)	**15,600**	
Other Electric Revenues (456):		
MISC. WHEELING COSTS FROM WE ENERGIES AND SALES TAX RETAINER FEES	1,067	8
Total Other Electric Revenues (456)	**1,067**	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

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

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
POWER PRODUCTION EXPENSES			
OTHER POWER GENERATION EXPENSES			
Miscellaneous Other Power Generation Expenses (549)	0	0	**28**
Rents (550)	0	0	**29**
Maintenance Supervision and Engineering (551)	0	0	**30**
Maintenance of Structures (552)	0	0	**31**
Maintenance of Generating and Electric Plant (553)	0	0	**32**
Maintenance of Miscellaneous Other Power Generating Plant (554)	0	0	**33**
Total Other Power Generation Expenses	**0**	**0**	
OTHER POWER SUPPLY EXPENSES			
Purchased Power (555)	6,376,440	6,796,143	**34**
System Control and Load Dispatching (556)	0	0	**35**
Other Expenses (557)	0	0	**36**
Total Other Power Supply Expenses	**6,376,440**	**6,796,143**	
Total Power Production Expenses	**6,376,440**	**6,796,143**	
TRANSMISSION EXPENSES			
Operation Supervision and Engineering (560)	0	0	**37**
Load Dispatching (561)	0	0	**38**
Station Expenses (562)	0	0	**39**
Overhead Line Expenses (563)	0	0	**40**
Underground Line Expenses (564)	0	0	**41**
Miscellaneous Transmission Expenses (566)	0	0	**42**
Rents (567)	0	0	**43**
Maintenance Supervision and Engineering (568)	0	0	**44**
Maintenance of Structures (569)	0	0	**45**
Maintenance of Station Equipment (570)	0	0	**46**
Maintenance of Overhead Lines (571)	0	0	**47**
Maintenance of Underground Lines (572)	0	0	**48**
Maintenance of Miscellaneous Transmission Plant (573)	0	0	**49**
Total Transmission Expenses	**0**	**0**	
DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (580)	5,600	4,893	**50**

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
DISTRIBUTION EXPENSES			
Load Dispatching (581)	0	0	**51**
Station Expenses (582)	33,793	24,362	**52**
Overhead Line Expenses (583)	17,057	25,008	**53**
Underground Line Expenses (584)	32,353	28,216	**54**
Street Lighting and Signal System Expenses (585)	0	6,616	**55**
Meter Expenses (586)	14,069	14,048	**56**
Customer Installations Expenses (587)	121	11	**57**
Miscellaneous Distribution Expenses (588)	104,493	133,007	**58**
Rents (589)	0	0	**59**
Maintenance Supervision and Engineering (590)	4,951	4,808	**60**
Maintenance of Structures (591)	2,937	546	**61**
Maintenance of Station Equipment (592)	4,936	12,102	**62**
Maintenance of Overhead Lines (593)	120,214	55,689	**63**
Maintenance of Underground Lines (594)	46,946	31,567	**64**
Maintenance of Line Transformers (595)	2,645	304	**65**
Maintenance of Street Lighting and Signal Systems (596)	34,556	40,163	**66**
Maintenance of Meters (597)	3,365	4,120	**67**
Maintenance of Miscellaneous Distribution Plant (598)	0	0	**68**
Total Distribution Expenses	**428,036**	**385,460**	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	10,801	12,778	**69**
Meter Reading Expenses (902)	23,052	23,142	**70**
Customer Records and Collection Expenses (903)	76,003	68,505	**71**
Uncollectible Accounts (904)	736	1,081	**72**
Miscellaneous Customer Accounts Expenses (905)	4,938	11,618	**73**
Total Customer Accounts Expenses	**115,530**	**117,124**	
SALES EXPENSES			
Supervision (911)		0	**74**
Demonstrating and Selling Expenses (912)	1,610	5,085	**75**
Advertising Expenses (913)	76,428	76,428	**76**

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SALES EXPENSES			
Miscellaneous Sales Expenses (916)		0	**77**
Total Sales Expenses	**78,038**	**81,513**	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	93,741	74,036	**78**
Office Supplies and Expenses (921)	7,239	8,561	**79**
Administrative Expenses Transferred -- Credit (922)		0	**80**
Outside Services Employed (923)	7,221	8,525	**81**
Property Insurance (924)	14,584	11,931	**82**
Injuries and Damages (925)	27,554	30,798	**83**
Employee Pensions and Benefits (926)	149,879	176,940	**84**
Regulatory Commission Expenses (928)	0	3,076	**85**
Duplicate Charges -- Credit (929)		0	**86**
Miscellaneous General Expenses (930)	44,587	49,628	**87**
Rents (931)		0	**88**
Maintenance of General Plant (932)	52,590	44,833	**89**
Total Administrative and General Expenses	**397,395**	**408,328**	
Total Operation and Maintenance Expenses	**7,395,439**	**7,788,568**	

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	WISC ADMIN CODE - PSC SECTION 109	267,366	269,321	1
Social Security	PAYROLL DISTRIBUTION	28,729	36,122	2
Wisconsin Gross Receipts Tax	BASED ON RURAL ELECTRIC SALES	16,589	12,860	3
PSC Remainder Assessment	BASED ON REVENUES	8,310	7,197	4
Other (specify): NONE			0	5
Total tax expense		**320,994**	**325,500**	

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			Ozaukee				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.183720				3
County tax rate	mills		1.768140				4
Local tax rate	mills		6.343600				5
School tax rate	mills		9.200090				6
Voc. school tax rate	mills		1.852100				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		**19.347650**				10
Less: state credit	mills		1.542180				11
Net tax rate	mills		**17.805470**				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		**6.343600**				14
Combined School Tax Rate	mills		**11.052190**				15
Other Tax Rate - Local	mills		**0.000000**				16
Total Local & School Tax	mills		**17.395790**				17
Total Tax Rate	mills		**19.347650**				18
Ratio of Local and School Tax to Total	dec.		**0.899116**				19
Total tax net of state credit	mills		**17.805470**				20
Net Local and School Tax Rate	mills		**16.009191**				21
Utility Plant, Jan. 1	$	**18,064,728**	18,064,728				22
Materials & Supplies	$	**444,959**	444,959				23
Subtotal	$	**18,509,687**	**18,509,687**				24
Less: Plant Outside Limits	$	**1,093,102**	1,093,102				25
Taxable Assets	$	**17,416,585**	**17,416,585**				26
Assessment Ratio	dec.		0.958900				27
Assessed Value	$	**16,700,763**	**16,700,763**				28
Net Local & School Rate	mills		**16.009191**				29
Tax Equiv. Computed for Current Year	$	**267,366**	**267,366**				30
Tax Equivalent per 1994 PSC Report	$	211,930					31
Any lower tax equivalent as authorized by municipality (see note 5)	$						32 33
Tax equiv. for current year (see note 5)	$	**267,366**					34

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

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

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

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

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

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Land and Land Rights (350)	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
Total Transmission Plant	**0**	**0**	
DISTRIBUTION PLANT			
Land and Land Rights (360)	344,739		34
Structures and Improvements (361)	972,124	1,774	35
Station Equipment (362)	3,305,385		36
Storage Battery Equipment (363)	11,693		37
Poles, Towers and Fixtures (364)	1,264,814	86,405	38
Overhead Conductors and Devices (365)	1,337,780	224,394	39
Underground Conduit (366)	428,249	200,848	40
Underground Conductors and Devices (367)	3,102,318	450,472	41
Line Transformers (368)	1,497,402	176,617	42
Services (369)	783,455	22,359	43
Meters (370)	474,028	9,626	44
Installations on Customers' Premises (371)	13,625	154	45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	1,156,783	52,139	47
Total Distribution Plant	**14,692,395**	**1,224,788**	
GENERAL PLANT			
Land and Land Rights (389)	33,064		48
Structures and Improvements (390)	514,502	1,740	49
Office Furniture and Equipment (391)	54,518		50
Computer Equipment (391.1)	67,984	2,686	51
Transportation Equipment (392)	180,522	48,505	52
Stores Equipment (393)	12,237	6,905	53
Tools, Shop and Garage Equipment (394)	96,425	7,713	54

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION PLANT				
Land and Land Rights (350)			**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**
Total Transmission Plant	**0**	**0**	**0**	
DISTRIBUTION PLANT				
Land and Land Rights (360)		(40,150)	**304,589**	**34**
Structures and Improvements (361)	21,065	(221,351)	**731,482**	**35**
Station Equipment (362)	58,411	(218,460)	**3,028,514**	**36**
Storage Battery Equipment (363)			**11,693**	**37**
Poles, Towers and Fixtures (364)	18,936	7,704	**1,339,987**	**38**
Overhead Conductors and Devices (365)	42,816	8,572	**1,527,930**	**39**
Underground Conduit (366)	4,341	(15)	**624,741**	**40**
Underground Conductors and Devices (367)	88,957	28,567	**3,492,400**	**41**
Line Transformers (368)	30,188	7,442	**1,651,273**	**42**
Services (369)	5,462	4,808	**805,160**	**43**
Meters (370)	2,870		**480,784**	**44**
Installations on Customers' Premises (371)	412	(198)	**13,169**	**45**
Leased Property on Customers' Premises (372)			**0**	**46**
Street Lighting and Signal Systems (373)	14,019	(236)	**1,194,667**	**47**
Total Distribution Plant	**287,477**	**(423,317)**	**15,206,389**	
GENERAL PLANT				
Land and Land Rights (389)			**33,064**	**48**
Structures and Improvements (390)	2,041	0	**514,201**	**49**
Office Furniture and Equipment (391)			**54,518**	**50**
Computer Equipment (391.1)	1,827	(2,247)	**66,596**	**51**
Transportation Equipment (392)	18,091	3,923	**214,859**	**52**
Stores Equipment (393)			**19,142**	**53**
Tools, Shop and Garage Equipment (394)	126		**104,012**	**54**

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Laboratory Equipment (395)	61,115	3,444	**55**
Power Operated Equipment (396)	448,491		**56**
Communication Equipment (397)	315,601	6,562	**57**
Miscellaneous Equipment (398)	0		**58**
Other Tangible Property (399)	0		**59**
Total General Plant	**1,784,459**	**77,555**	
Total utility plant in service directly assignable	**16,476,854**	**1,302,343**	
Common Utility Plant Allocated to Electric Department	0		**60**
Total utility plant in service	**16,476,854**	**1,302,343**	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
GENERAL PLANT				
Laboratory Equipment (395)			**64,559**	**55**
Power Operated Equipment (396)			**448,491**	**56**
Communication Equipment (397)	7,449		**314,714**	**57**
Miscellaneous Equipment (398)			**0**	**58**
Other Tangible Property (399)			**0**	**59**
Total General Plant	**29,534**	**1,676**	**1,834,156**	
Total utility plant in service directly assignable	**317,011**	**(421,641)**	**17,040,545**	
Common Utility Plant Allocated to Electric Department			**0**	**60**
Total utility plant in service	**317,011**	**(421,641)**	**17,040,545**	

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

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

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

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

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

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Land and Land Rights (350)	0		25
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	**0**	**0**	
DISTRIBUTION PLANT			
Land and Land Rights (360)	0		34
Structures and Improvements (361)	0		35
Station Equipment (362)	0		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	144,889	1,906	38
Overhead Conductors and Devices (365)	87,018	673	39
Underground Conduit (366)	38,083	11,360	40
Underground Conductors and Devices (367)	688,184	56,937	41
Line Transformers (368)	0		42
Services (369)	140,795	8,958	43
Meters (370)	0		44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	357,688		47
Total Distribution Plant	**1,456,657**	**79,834**	
GENERAL PLANT			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	10,000		49
Office Furniture and Equipment (391)	0		50
Computer Equipment (391.1)	94,649		51
Transportation Equipment (392)	1,180		52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	0		54

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION PLANT				
Land and Land Rights (350)			**0**	**25**
Structures and Improvements (352)			**0**	**26**
Station Equipment (353)			**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**
Total Transmission Plant	**0**	**0**	**0**	
DISTRIBUTION PLANT				
Land and Land Rights (360)			**0**	**34**
Structures and Improvements (361)			**0**	**35**
Station Equipment (362)			**0**	**36**
Storage Battery Equipment (363)			**0**	**37**
Poles, Towers and Fixtures (364)	3,984	2,650	**145,461**	**38**
Overhead Conductors and Devices (365)	3,018	831	**85,504**	**39**
Underground Conduit (366)	229	(2)	**49,212**	**40**
Underground Conductors and Devices (367)	18,266	3,716	**730,571**	**41**
Line Transformers (368)			**0**	**42**
Services (369)	743	226	**149,236**	**43**
Meters (370)			**0**	**44**
Installations on Customers' Premises (371)			**0**	**45**
Leased Property on Customers' Premises (372)			**0**	**46**
Street Lighting and Signal Systems (373)	2,276	(2,136)	**353,276**	**47**
Total Distribution Plant	**28,516**	**5,285**	**1,513,260**	
GENERAL PLANT				
Land and Land Rights (389)			**0**	**48**
Structures and Improvements (390)			**10,000**	**49**
Office Furniture and Equipment (391)			**0**	**50**
Computer Equipment (391.1)			**94,649**	**51**
Transportation Equipment (392)			**1,180**	**52**
Stores Equipment (393)			**0**	**53**
Tools, Shop and Garage Equipment (394)			**0**	**54**

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Laboratory Equipment (395)	0		**55**
Power Operated Equipment (396)	0		**56**
Communication Equipment (397)	0		**57**
Miscellaneous Equipment (398)	0		**58**
Other Tangible Property (399)	0		**59**
Total General Plant	**105,829**	**0**	
Total utility plant in service directly assignable	**1,562,486**	**79,834**	
Common Utility Plant Allocated to Electric Department	0		**60**
Total utility plant in service	**1,562,486**	**79,834**	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
GENERAL PLANT				
Laboratory Equipment (395)			**0**	**55**
Power Operated Equipment (396)			**0**	**56**
Communication Equipment (397)			**0**	**57**
Miscellaneous Equipment (398)			**0**	**58**
Other Tangible Property (399)			**0**	**59**
Total General Plant	**0**	**0**	**105,829**	
Total utility plant in service directly assignable	**28,516**	**5,285**	**1,619,089**	
Common Utility Plant Allocated to Electric Department			**0**	**60**
Total utility plant in service	**28,516**	**5,285**	**1,619,089**	

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

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

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

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

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

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION PLANT				
Roads and Trails (359)	0			26
Total Transmission Plant	**0**		**0**	
DISTRIBUTION PLANT				
Structures and Improvements (361)	302,343	3.18%	27,087	27
Station Equipment (362)	958,349	3.23%	102,292	28
Storage Battery Equipment (363)	234	4.00%	468	29
Poles, Towers and Fixtures (364)	62,416	3.75%	48,840	30
Overhead Conductors and Devices (365)	88,688	3.40%	48,717	31
Underground Conduit (366)	44,605	2.50%	13,162	32
Underground Conductors and Devices (367)	870,535	3.33%	109,802	33
Line Transformers (368)	487,435	3.03%	47,702	34
Services (369)	285,838	3.45%	27,403	35
Meters (370)	218,828	3.17%	15,134	36
Installations on Customers' Premises (371)	(223)	5.00%	670	37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	412,352	3.33%	39,152	39
Total Distribution Plant	**3,731,400**		**480,429**	
GENERAL PLANT				
Structures and Improvements (390)	282,241	2.50%	12,859	40
Office Furniture and Equipment (391)	31,832	6.25%	3,407	41
Computer Equipment (391.1)	36,107	14.29%	9,616	42
Transportation Equipment (392)	112,170	4.96%	9,800	43
Stores Equipment (393)	5,171	4.00%	628	44
Tools, Shop and Garage Equipment (394)	33,151	6.67%	6,685	45
Laboratory Equipment (395)	48,991	5.56%	3,493	46
Power Operated Equipment (396)	188,681	4.88%	21,908	47
Communication Equipment (397)	243,608	7.69%	24,236	48
Miscellaneous Equipment (398)	0			49
Other Tangible Property (399)	0			50
Total General Plant	**981,952**		**92,632**	
Total accum. prov. directly assignable	**4,713,352**		**573,061**	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
359					**0**	**26**
	0	**0**	**0**	**0**	**0**	
361	21,065	19,898	2,255	(108,444)	**182,278**	**27**
362	58,411	11,951	10,791	(112,405)	**888,665**	**28**
363		0	0	0	**702**	**29**
364	18,936	11,786	771	6,377	**87,682**	**30**
365	42,816	22,056	20,835	6,077	**99,445**	**31**
366	4,341		1,712	22	**55,160**	**32**
367	88,957	8,067	13,372	22,432	**919,117**	**33**
368	30,188	9,057	22,641	3,234	**521,767**	**34**
369	5,462	1,132	237	2,507	**309,391**	**35**
370	2,870	0	0	0	**231,092**	**36**
371	412	168	0	(198)	**(331)**	**37**
372					**0**	**38**
373	14,019	2,817	2,623	(236)	**437,055**	**39**
	287,477	**86,932**	**75,237**	**(180,634)**	**3,732,023**	
390	2,041	0	100	0	**293,159**	**40**
391		0	0	0	**35,239**	**41**
391.1	1,827	0	0	(2,942)	**40,954**	**42**
392	18,091	0	4,818	8,749	**117,446**	**43**
393		0	0	0	**5,799**	**44**
394	126	0	0	0	**39,710**	**45**
395					**52,484**	**46**
396		0	0	0	**210,589**	**47**
397	7,449	0	336	0	**260,731**	**48**
398					**0**	**49**
399					**0**	**50**
	29,534	**0**	**5,254**	**5,807**	**1,056,111**	
	317,011	**86,932**	**80,491**	**(174,827)**	**4,788,134**	

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
Common Utility Plant Allocated to Electric Department	0			51
Total accum. prov. for depreciation	**4,713,352**		**573,061**	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
					0	51
	317,011	86,932	80,491	(174,827)	4,788,134	

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

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

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

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

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

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION PLANT				
Roads and Trails (359)	0			26
Total Transmission Plant	**0**		**0**	
DISTRIBUTION PLANT				
Structures and Improvements (361)	0			27
Station Equipment (362)	0			28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	8	3.75%	5,444	30
Overhead Conductors and Devices (365)	5,542	3.40%	2,933	31
Underground Conduit (366)	5,583	2.50%	1,091	32
Underground Conductors and Devices (367)	203,592	3.33%	23,622	33
Line Transformers (368)	0			34
Services (369)	53,774	3.45%	5,003	35
Meters (370)	0			36
Installations on Customers' Premises (371)	0			37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	111,063	3.33%	11,838	39
Total Distribution Plant	**379,562**		**49,931**	
GENERAL PLANT				
Structures and Improvements (390)	1,075	2.50%	250	40
Office Furniture and Equipment (391)	0			41
Computer Equipment (391.1)	30,420	14.29%	13,525	42
Transportation Equipment (392)	468	10.00%	118	43
Stores Equipment (393)	0			44
Tools, Shop and Garage Equipment (394)	0			45
Laboratory Equipment (395)	0			46
Power Operated Equipment (396)	0			47
Communication Equipment (397)	0			48
Miscellaneous Equipment (398)	0			49
Other Tangible Property (399)	0			50
Total General Plant	**31,963**		**13,893**	
Total accum. prov. directly assignable	**411,525**		**63,824**	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
359					**0**	**26**
	0	**0**	**0**	**0**	**0**	
361					**0**	**27**
362					**0**	**28**
363					**0**	**29**
364	3,984	2,986	15	166	**(1,337)**	**30**
365	3,018	1,211	1,407	273	**5,926**	**31**
366	229		139	0	**6,584**	**32**
367	18,266	1,530	2,168	3,716	**213,302**	**33**
368					**0**	**34**
369	743	34	0	6	**58,006**	**35**
370					**0**	**36**
371					**0**	**37**
372					**0**	**38**
373	2,276	362	1,066	(2,136)	**119,193**	**39**
	28,516	**6,123**	**4,795**	**2,025**	**401,674**	
390					**1,325**	**40**
391					**0**	**41**
391.1					**43,945**	**42**
392					**586**	**43**
393					**0**	**44**
394					**0**	**45**
395					**0**	**46**
396					**0**	**47**
397					**0**	**48**
398					**0**	**49**
399					**0**	**50**
	0	**0**	**0**	**0**	**45,856**	
	28,516	**6,123**	**4,795**	**2,025**	**447,530**	

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
Common Utility Plant Allocated to Electric Department	0			**51**
Total accum. prov. for depreciation	**411,525**		**63,824**	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
					0	51
	28,516	6,123	4,795	2,025	447,530	

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Line Owned: First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments During Year (e)	Total End of Year (f)	
Primary Distribution System Voltage(s) -- Urban						
Pole Lines						
2.4/4.16 kV (4kV)	20		2		**18**	1
7.2/12.5 kV (12kV)					**0**	2
14.4/24.9 kV (25kV)	16	1			**17**	3
Other:						
none					**0**	4
Underground Lines						
2.4/4.16 kV (4kV)	33		6		**27**	5
7.2/12.5 kV (12kV)					**0**	6
14.4/24.9 kV (25kV)	20	6			**26**	7
Other:						
none					**0**	8
Primary Distribution System Voltage(s) -- Rural						
Pole Lines						
2.4/4.16 kV (4kV)	1				**1**	9
7.2/12.5 kV (12kV)					**0**	10
14.4/24.9 kV (25kV)	4	2			**6**	11
Other:						
none					**0**	12
Underground Lines						
2.4/4.16 kV (4kV)	1	1			**2**	13
7.2/12.5 kV (12kV)					**0**	14
14.4/24.9 kV (25kV)	4				**4**	15
Other:						
none					**0**	16
Transmission System						
Pole Lines						
34.5 kV					**0**	17
69 kV					**0**	18
115 kV					**0**	19
138 kV					**0**	20
Other:						
NONE					**0**	21
Underground Lines						
34.5 kV					**0**	22
69 kV					**0**	23
115 kV					**0**	24
138 kV					**0**	25
Other:						
NONE					**0**	26

RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers	0	2
Nonfarm Customers	0	3
Total	**0**	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	0	7
Nonfarm	0	8
Total	**0**	9
Customers served at other than rural rates:		10
Farm	1	11
Nonfarm	328	12
Total	**329**	13
Total customers on rural lines at end of year	**329**	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Month (a)		Monthly Peak kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	Monthly Energy Usage (kWh) (000's) (f)	
January	01	18,570	Wednesday	01/04/2006	18:00	10,112	1
February	02	18,016	Monday	02/20/2006	19:00	9,269	2
March	03	17,653	Monday	03/13/2006	19:00	9,835	3
April	04	16,642	Friday	04/07/2006	10:00	8,766	4
May	05	20,620	Tuesday	05/30/2006	12:00	9,588	5
June	06	21,747	Friday	06/16/2006	17:00	9,971	6
July	07	29,111	Monday	07/31/2006	16:00	12,234	7
August	08	28,938	Tuesday	08/01/2006	16:00	11,380	8
September	09	19,171	Thursday	09/07/2006	14:00	9,406	9
October	10	17,543	Monday	10/02/2006	19:00	9,552	10
November	11	19,145	Thursday	11/30/2006	18:00	9,409	11
December	12	20,104	Thursday	12/07/2006	18:00	10,407	12
Total		**247,260**				**119,929**	

System Name CEDARBURG LIGHT & WATER COMM.

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

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

ELECTRIC ENERGY ACCOUNT

Particulars (a)		kWh (000's) (b)	
Source of Energy			
Generation (excluding Station Use):			
Fossil Steam			1
Nuclear Steam			2
Hydraulic			3
Internal Combustion Turbine			4
Internal Combustion Reciprocating			5
Non-Conventional (wind, photovoltaic, etc.)			6
Total Generation		**0**	7
Purchases		119,929	8
Interchanges:	In (gross)		9
	Out (gross)		10
	Net	**0**	11
Transmission for/by others (wheeling):	Received		12
	Delivered		13
	Net	**0**	14
Total Source of Energy		**119,929**	15
			16
Disposition of Energy			17
Sales to Ultimate Consumers (including interdepartmental sales)		115,546	18
Sales For Resale		0	19
Energy Used by the Company (excluding station use):			20
Electric Utility		0	21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		212	22
Total Used by Company		**212**	23
Total Sold and Used		**115,758**	24
Energy Losses:			25
Transmission Losses (if applicable)		0	26
Distribution Losses		4,171	27
Total Energy Losses		**4,171**	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)		**3.4779%**	29
Total Disposition of Energy		**119,929**	30

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
RESIDENTIAL SERVICE	RG-1	5,060	43,516	**1**
RESIDENTIAL SERVICE - OPTIONAL TIME-OF-DAY	RG-2	59	761	**2**
Total Sales for Residential Sales		**5,119**	**44,277**	
Commercial & Industrial				
SMALL POWER	CP-1	36	9,074	**3**
SMALL POWER - OPTIONAL TIME-OF-DAY	CP-2	7	4,170	**4**
LARGE POWER - TIME-OF-DAY	CP-3	14	16,831	**5**
INDUSTRIAL POWER - TIME-OF-DAY	CP-4	4	23,111	**6**
GENERAL SERVICE	GS-1	762	15,320	**7**
GENERAL SERVICE - OPTIONAL TIME-OF-DAY	GS-2	10	397	**8**
INTERDEPARTMENTAL	MP-1	6	1,093	**9**
SECURITY LIGHTING	MS-1	43	74	**10**
Total Sales for Commercial & Industrial		**882**	**70,070**	
Public Street & Highway Lighting				
PUBLIC STREET LIGHTING	MS-1	2	1,159	**11**
DOWNTOWN STREET LIGHTING	MS-2	1	40	**12**
Total Sales for Public Street & Highway Lighting		**3**	**1,199**	
Sales for Resale				
NONE				**13**
Total Sales for Sales for Resale		**0**	**0**	
TOTAL SALES FOR ELECTRICITY		**6,004**	**115,546**	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		3,528,128	310,869	**3,838,997**	**1**
		54,938	5,394	**60,332**	**2**
0	**0**	**3,583,066**	**316,263**	**3,899,329**	
31,956	42,596	660,419	62,266	**722,685**	**3**
9,711	11,545	247,981	28,869	**276,850**	**4**
46,462	57,560	1,028,439	114,933	**1,143,372**	**5**
48,400	56,062	1,182,766	159,212	**1,341,978**	**6**
		1,206,839	106,214	**1,313,053**	**7**
		27,232	2,878	**30,110**	**8**
		70,175	7,625	**77,800**	**9**
		7,980	514	**8,494**	**10**
136,529	**167,763**	**4,431,831**	**482,511**	**4,914,342**	
		197,254	8,041	**205,295**	**11**
		55,101	270	**55,371**	**12**
0	**0**	**252,355**	**8,311**	**260,666**	
				0	**13**
0	**0**	**0**	**0**	**0**	
136,529	**167,763**	**8,267,252**	**807,085**	**9,074,337**	

PURCHASED POWER STATISTICS

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

Particulars (a)		(b)		(c)		
Name of Vendor		WPPI				1
Point of Delivery		CEDARBURG				2
Type of Power Purchased (firm, dump, etc.)		FIRM				3
Voltage at Which Delivered		24900				4
Point of Metering		CEDARBURG				5
Total of 12 Monthly Maximum Demands -- kW		247,260				6
Average load factor		**66.4427%**				7
Total Cost of Purchased Power		6,376,440				8
Average cost per kWh		**0.0532**				9
On-Peak Hours (if applicable)		7:00 AM - 9:00 PM				10
Monthly purchases --- kWh (000):		**On-peak**	**Off-peak**	**On-peak**	**Off-peak**	11
	January	4,808	5,304			12
	February	4,578	4,691			13
	March	5,076	4,760			14
	April	4,107	4,659			15
	May	4,758	4,830			16
	June	5,138	4,833			17
	July	5,586	6,647			18
	August	5,965	5,415			19
	September	4,475	4,931			20
	October	4,803	4,749			21
	November	4,656	4,753			22
	December	4,735	5,672			23
	Total kWh (000)	**58,685**	**61,244**			24
						25
						26
						27
		(d)		**(e)**		28
Name of Vendor						29
Point of Delivery						30
Voltage at Which Delivered						31
Point of Metering						32
Type of Power Purchased (firm, dump, etc.)						33
Total of 12 Monthly Maximum Demands -- kW						34
Average load factor						35
Total Cost of Purchased Power						36
Average cost per kWh						37
On-Peak Hours (if applicable)						38
Monthly purchases --- kWh (000):		**On-peak**	**Off-peak**	**On-peak**	**Off-peak**	39
	January					40
	February					41
	March					42
	April					43
	May					44
	June					45
	July					46
	August					47
	September					48
	October					49
	November					50
	December					51
	Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

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

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)

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 Maximum Steam Pressure (1000 lbs./hr.) (h)	
N/A	0							1
NONE								2
						Total	0	

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)	
N/A	0						1
NONE							2
					Total	0	

STEAM PRODUCTION PLANTS (cont.)

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

Turbine-Generators

Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Yr. (000's) (m)	Rated Unit Capacity kW (n)	Rated Unit Capacity kVA (o)	Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)	
									1
									2
			Total	0	0	0	0	0	

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

Generators

Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity kW (k)	Rated Unit Capacity kVA (l)	Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)	
							1
							2
Total		0	0	0	0	0	

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)	
N/A	0	0	0	0				1
						Total	0	

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								
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)	Rated Unit Capacity kVA (o)	Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
								1
			Total	0	0	0	0	0

SUBSTATION EQUIPMENT

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

Particulars (a)	Utility Designation (b)	(c)	(d)	(e)	(f)	
Name of Substation	LAYTON	LINCOLN	MEQUON	NOWEST	SOUTH-T1	1
Voltage--High Side	24,900	24,900	24,900	24,900	138,000	2
Voltage--Low Side	4,160	4,160	4,160	4,160	24,900	3
Num. Main Transformers in Operation	1	1	2	1	1	4
Total Capacity of Transformers in kVA	6,250	6,250	9,000	7,000	30,000	5
Number of Spare Transformers on Hand	0	0	0	0	0	6
15-Minute Maximum Demand in kW	3,872	5,080	5,484	2,707	17,844	7
Dt and Hr of Such Maximum Demand	12/05/2006 16:00	07/16/2006 18:00	07/15/2006 16:00	06/17/2006 17:00	06/20/2006 12:00	8 9
Kwh Output	10,171,580	15,319,249	14,251,736	8,826,403	62,267,800	10

11 12 13 14 15

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation (h)	(i)	(j)	(k)	(l)	
Name of Substation	SOUTH-T2	SOWEST				16
Voltage--High Side	138,000	24,900				17
Voltage--Low Side	24,900	4,160				18
Num. of Main Transformers in Operation	1	1				19
Total Capacity of Transformers in kVA	30,000	7,000				20
Number of Spare Transformers on Hand	0	0				21
15-Minute Maximum Demand in kW	17,973	0				22
Dt and Hr of Such Maximum Demand	05/31/2006 05:00					23 24
Kwh Output	57,660,788	0				25

26 27 28 29

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation (n)	(o)	(p)	(q)	(r)	
Name of Substation						31
Voltage--High Side						32
Voltage--Low Side						33
Num. of Main Transformers in Operation						34
Capacity of Transformers in kVA						35
Number of Spare Transformers on Hand						36
15-Minute Maximum Demand in kW						37
Dt and Hr of Such Maximum Demand						38 39
Kwh Output						40

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	6,261	1,208	71,140	1
Acquired during year	11	50	8,195	2
Total	**6,272**	**1,258**	**79,335**	3
Retired during year	25	13	2,360	4
Sales, transfers or adjustments increase (decrease)	0	15	325	5
Number end of year	**6,247**	**1,260**	**77,300**	6
Number end of year accounted for as follows:				7
In customers' use	5,986	1,083	64,608	8
In utility's use	14	2	35	9
				10
Locked meters on customers' premises	0			11
In stock	247	175	12,657	12
Total end of year	**6,247**	**1,260**	**77,300**	13

STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
NONE		0		**1**
Total		**0**	**0**	
Ornamental				
Fluorescent	18	57	4,308	**2**
Metal Halide/Halogen	70	9	2,721	**3**
Metal Halide/Halogen	175	51	38,554	**4**
Mercury Vapor	175	6	6,124	**5**
Mercury Vapor	400	2	4,791	**6**
Sodium Vapor	70	9	2,741	**7**
Sodium Vapor	100	278	142,052	**8**
Sodium Vapor	150	501	374,805	**9**
Sodium Vapor	250	375	610,147	**10**
Sodium Vapor	400	3	5,718	**11**
Total		**1,291**	**1,191,961**	
Other				
NONE		0		**12**
Total		**0**	**0**	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

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

Acct #588:
2005 actual $133,007, 2006 actual $104,493. 2006's costs were $28,514 lower than 2005's because of:
A) $13,000 decrease as a result of a change in labor allocation by the utility's electric superintendent and line crew foreman.
B) $15,103 decrease because of an entry in 2006 for <$10,191> vs an entry in 2005 for $4,912 to flush the balance remaining in the utility's work order labor clearing account #184xx2100 to account #588. This annual entry varies each year depending how many dollars were charged into the clearing account during the year vs. the dollars that were pulled out of the clearing account and loaded to direct labor charged to work orders.

Acct #593:
2005's actual $55,689, 2006's actual $120,214. 2006's costs were $64,525 more than 2005's primarily because of additional line clearance (tree trimming) costs. In 2005 the utility had very little line clearance work performed by an outside contractor and "doubled-up" in 2006.

Acct #594:
2005's actual $31,567, 2006's actual $46,946. 2006's costs were $15,973 more than 2005's because of more URD line maintenance in general. In comparing individual cost categories from one year to the other, differences noted were:
A) The utilty had over $4,000 in reimbursements for URD maintenance work performed in 2005, but none in 2006.
b) Labor and associated clearing dollars were $8,500 more in 2006 than in 2005. More than half of this was for work performed to change out fuse links on the utility's URD system.
C) An additional $3,000 was incurred in 2006 for contracted services on URD maintenance work.

Acct #920:
2005's actual $74,036, 2006's actual $93,741. 2006's costs were $19,705 more than 2005's because $15,577 in labor and associated clearing costs were taken out of #920 during 2005 and capitalized with the cost of the utility's new 138KV Cedarburg South Substation. This labor and clearing was an estimated amount of the General Manager's time spent providing engineering and oversight on the new substation. Normally, this labor would remain in #920, but due to the special circumstances and time commitment by the Gen. Mgr. on this significant project in 2005, labor and clearing was transferred. The costs returned to normal in 2006.

Acct #926:
2005's actual $176,940, 2006's actual $149,879. 2006's costs were $27,061 less than 2005 because:
A) While the utility's health insurance premiums did not increase from 2005 to 2006, $20,264 less for health/dental insurance was allocated to electric expense in 2006 than in 2005 primarily because a higher % of labor was capitalized in 2006 and also because an electric department employee retired mid-2005 and was not replaced.
B) $8,203 less for retirement was allocated to electric expense in 2006 than in 2005 primarily because a higher % of labor was capitalized in 2006 and also because an electric department employee retired mid-2005 and was not replaced.

ELECTRIC OPERATING SECTION FOOTNOTES

C) $3,686 more in 2006 than 2005 because of a "paper entry" made for vacation/sick leave liability. This is primarily due to an increase in vacation and sick leave hours accrued at the end of 2006.

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

If Balance First of Year, Account 300 (or 300.1), is nonzero, please explain.

n/a

If Additions, Account 300 (or 300.1), is nonzero, please explain.

n/a

If Retirements, Account 300 (or 300.1), is nonzero, please explain.

n/a

ELECTRIC OPERATING SECTION FOOTNOTES

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

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

YEAR 2006 INSTALLATIONS GREATER THAN $100,000 PER ACCOUNT:

ACCOUNT #'S 364, 365, 366, 367, 369, 371 AND 373 ARE BROKEN DOWN BY THE FOLLOWING CATEGORIES. THEY ARE FURTHER BROKEN DOWN LATER IN THIS DESCRIPTION BY THE TYPES OF UNITS INSTALLED.

Category A: Associated with distribution rebuild projects being undertaken by the utility to replace aging infrastructure.

Category B: Primary/Secondary line extensions and installations of new services (new customer work).

Category C: Service conversions and upgrades (existing customer work).

Category D: Routine unit replacements.

Category E: City-wide storm repairs.

Category F: Rebuild the system and convert from 4.16 kV to 24.9 kV. These upgrades are being implemented per recommendations of a comprehensive Electric System Study performed by an outside consultant over the last few years.

Category G: Build new distribution feeders from the utility's new 138 kV substation. After energization of the new 138 kV substation, the utility began receiving a discount on the cost of purchased power, which should result in long-term savings to utility customers.

Category H: Misc work performed at utility customer's request, at the customer's expense.

Category I: Unit replacements resulting from car or other types of accidents.

2006 installations of utility/municipality financed plant exceeding $100,000 per account by categories listed above:

Category A: #364 = $8,912, $0 CF; #365 = $33,902, $0 CF; #366 = $42,199, $0 CF; #367 = $113,784, $0 CF

Category B: #365 = 178 UMF #366 = $2,411 UMF, $1,314 CF; #369 = $10,119 UMF, $3,753 CF

Category C: none

Category D: #364 = $8,843 UMF $0 CF; #365 = $7,891 UMF, $0 CF; #366 = $16,377 UMF, $0 CF; #367 = $26,625 UMF, $0 CF; #369 = $4,635 UMF, $0 CF; #373 = $46,750 UMF, $0 CF

Category E: none

Category F: #364 = $7,899 UMF, $0 CF; #365 = $4,030 UMF, $0 CF; #366 = $11,454 UMF, $0 CF; #367 = $23,056 UMF, $0 CF; #369 = $4,141 UMF, $0 CF; #371 = $154 UMF, $0 CF

ELECTRIC OPERATING SECTION FOOTNOTES

Category G: #364 = $59,406 UMF, $0 CF; #365 = $177,492 UMF, $0 CF; #366 = $68,906 UMF, $0 CF; #367 = $200,705 UMF, $0 CF; #373 = $1,529 UMF, $0 CF

Combination of Categories F & G: none

Category H: #364 = $668 UMF, $1,906 CF; #365 = $821 UMF, $673 CF; #366 = $59,502 UMF, $10,046 CF; #367 = $86,302 UMF, $56,937 CF; #369 = $3,465 UMF, $5,205 CF; #373 = $422 UMF, $0 CF

Category I: #364 = $678 UMF, $0 CF; #365 = $79 UMF, $0 CF; #373 = $3,437 UMF, $0 CF

FURTHER BREAKDOWN OF SIGNIFICANT PLANT ADDITIONS:

ACCOUNT #364, POLES, TOWERS & FIXTURES, 2005 ADDITIONS = $86,405 (PLUS $1,906 FINANCED BY CONTRIBUTIONS ... SEE 101.2)
Installations made up of 25 poles at a total cost of $49,530; 17 anchors at a total cost of $1,488; 36 down/head guys at a total cost of $4,772; 26 single-phase equipment mounts at a total cost of $3,531; 30 three-phase equipment mounts at a total cost of $7,937; 89 crossarms at a total cost of $20,552; and 2 cluster mounts at a total cost of $502.

ACCOUNT #365, OVERHEAD CONDUCTORS AND DEVICES, 2006 ADDITIONS = $224,394 (PLUS $673 FINANCED BY CONTRIBUTIONS ... SEE 101.2) Installations made up of 47 grounds at a total cost of $6,767; 32,220 ft. of overhead conductor at a total cost of $114,373; 3 line tension switches at a total cost of $1,535; 54 distribution cutouts at a total cost of $6,370; 11 - 25 KV power fuse cutoust at a total cost of $5,193; 1 single-phase electronic reclosure at a total cost of $7,433; 2 three-phase electronic reclosure at a total cost of $46,744; 86 arrestors at a total cost of $8,277; and 15 disconnect switches at a total cost of $3,816, 5 GOLB switches at a total cost of $24,559.

ACCOUNT #366, UNDERGROUND CONDUIT, 2006 ADDITIONS = $200,848 (PLUS $11,360 FINANCED BY CONTRIBUTIONS ... SEE 101.2)
21,201 feet of underground conduit at a total of $212,209.

ACCOUNT #367, UNDERGROUND CONDUCTORS AND DEVICES, 2006 ADDITIONS = $450,472 (PLUS $56,937 FINANCED BY CONTRIBUTIONS ... SEE 101.2) Installation made up of 21 modules at a total cost of $6,876; 5 PMH type gear at a total cost of $100,861; 9 600amp rated elbow terminators at a total cost of $5,663; 34 pedestals at a total cost of $9,062; 6 single-phase switch junction boxes at a total cost of $12,454; 4 three-phase switch junction box at a total cost of $8,871; 41,209 ft. of underground conductor at a total cost of $296,160; 18 single-phase transformer pads/slabs at a total cost of $8,285; 6 three-phase transformer pads/slabs at a total cost of $23,124; 90 arrestors at a total cost of $11,600; 53 elbow arrestors at a total cost of $11,632; 10 primary risers at a total cost of $9,586; and 9 secondary risers at a total cost of $3,235.

ACCOUNT #368, DISTRIBUTION TRANSFORMERS, 2006 ADDITIONS = $ (ALL UTILITY-FINANCED): Installations made up of:
3, 1.5 kVa Overhead Transformers @ avg. cost of $818 ... total $2,454
4, 10 kVa Overhead Transformers @ avg. cost of $868 ... total $3,472
0, 15 kVa Overhead Transformers @ avg. cost of $0 ... total $0
19, 25 kVa Overhead Transformers @ avg. cost of $1,122 ... total $21,313
0, 37.5 kVa Overhead Transformers @ avg. cost of $0 ... total $0
6, 50 kVa Overhead Transformers @ avg. cost of $1,727 ... total $10,363
0, 75 kVa Overhead Transformers @ avg. cost of $0 ... total $0

ELECTRIC OPERATING SECTION FOOTNOTES

0, 100 kVa Overhead Transformers @ avg. cost of $0 ... total $0
0, 167 kVa Overhead Transformers @ avg. cost of $0 ... total $0
0, 250 kVa Overhead Transformers @ avg. cost of $0 ... total $0
5, 25 kVa Underground Transformers @ avg. cost of $1,689 ... total $8,443
0, 37.5 kVa Underground Transformers @ avg. cost of $0 ... total $0
6, 50 kVa Underground Transformers @ avg. cost of $1,880 ... total $11,279
0, 75 kVa Underground Transformers @ avg. cost of $0 ... total $0
1, 150 kVa Underground Transformers @ avg. cost of $7,471 ... total $7,471
0, 225 kVa Underground Transformers @ avg. cost of $0 ... total $0
1, 300 kVa Underground Transformers @ avg. cost of $8,934 ... total $8,934
3, 500 kVa Underground Transformers @ avg. cost of $10,561 ... total $31,684
0, 1500 kVa Underground Transformers @ avg. cost of $0 ... total $0
2, 2500 kVa Underground Transformers @ avg. cost of $35,602 ... total

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

None

ELECTRIC OPERATING SECTION FOOTNOTES

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

If Adjustments for any account are nonzero, please explain.

ADJUSTMENTS MADE IN 2006 ARE BROKEN DOWN INTO THE FOLLOWING CATEGORIES:

CATEGORY 1: In 2006, the utility made what it hopes to be final adjustments to its automated mapping and facilities management database to "sync up" the mapping table used by the utility's engineers with the CPR ledger table used by the utility's accountants. Adjustments were made to plant where necessary, and offset through accumulated depreciation.

CATEGORY 2: Transfer $'s previously tracked in accounts #360, #361 & #362, for land, building and equipment at the utility's former Southwest Substation. Transfer made to account #121 Non-utility Property.

CATEGORY 3: Record retirements from 2004 & 2005 that were omitted through work order closings.

CATEGORY 4: In 1999, the utility began using an automated CPR, work order and mapping system for tracking its electrical plant. Entries were made at that time to balance the utility's General Ledger with its new, automated CPR Ledger. The entries were made to the necessary plant account with an offsetting entry to the corresponding accumulated depreciation account. Since the CAD system was completed, some errors are being identified in what was considered to be "Plant in Service" prior to 1999. The automated CAD system is being corrected to reflect the actual plant in service, and as a result, when the error identified a situation where plant was recorded in the wrong plant account, entries are made in the utility's General Ledger and CPR Ledger to transfer dollars from one plant account to another. The offsetting entry for these transfers is made to the corresponding accumulated depreciation accounts. The net effect of these transfers from one account to another is zero (although the effect on UMF plant in and of itself is not zero, because of percentage allocations used for these adjustments from prior years between UMF and CF plant), as the intent is NOT to modify the overall plant value that was determined upon final implementation of the CAD system in 1999.

CATEGORY 5: Shift dollars originally recorded as utility-financed plant in 2005 to customer financed plant due to customer billings on 2005 jobs not being done (or realized) until 2006.

CATEGORY 6: To correct the value of retirements that were previously made for the wrong amounts, as the result of a programming problem in the software used to close work orders.

CATEGORY 7: To correct errors made on multi-department retirements where retirements were made using different percentage allocations between electric and water utility than the plant was actually recorded.

CATEGORY 8: Reverse duplicate installations and retirements made in 2005.

CATEGORY 9: Shift plant dollars between the electric and water departments as a result of a change in 2006 in the use of two of the utility's existing vehicles.

CATEGORY 10: Unretire two transformers that were retired in 2005 in error.

CATEGORY 11: Plant acquired from We Energies (along Pioneer Road). See PSC

ELECTRIC OPERATING SECTION FOOTNOTES

Docket 5-BS-152.

CATEGORY 1: #364 = $4,230-UMF, $168-CF; #365 = $5,437-UMF, $274-CF; #366 = <$15>-UMF, <$2>-CF; #367 = $9,959-UMF, $1,255-CF; #368 = $0 #369 = $152-UMF, $6-CF; #371 = <$28> UMF; #373 = $92 UMF, <$8> CF.

CATEGORY 2: #360 = <$40,150> UMF; #361 = <$221,351> UMF; #362 = <$218,460> UMF

CATEGORY 3: #364 = <$91> UMF, <$2>-CF; #365 = <$201> UMF, <$1> CF; #367 = <$159> UMF, <$38> CF

CATEGORY 4: #365 = <$11> UMF, #369 = $11 UMF

CATEGORY 5: #364 = <$2,485> UMF, $2,485 CF; #365 = <$558> UMF, $558 CF; #369 <$221> UMF, $221 CF

CATEGORY 6: #367 = $23 UMF, $48 CF; #371 = <$170> UMF; #373 = <$328> UMF, <$2,129> CF

CATEGORY 7: #388 = <$2,247> UMF

CATEGORY 8: #367 = $9,986 UMF, $2,452 CF

CATEGORY 9: #392 = $3,923 UMF

CATEGORY 10: #368 = $1,231 UMF

CATEGORY 11: #364 = $6,049 UMF; #365 = $3,905; #367 = $8,758; #368 = $6,211; #369 = $4,866

If Station Equipment (Account 362) End-of-Year Balance has a value greater than zero and the Substation Equipment schedule is left blank, please explain.

n/a, the substation equipment schedule is filled in.

ELECTRIC OPERATING SECTION FOOTNOTES

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

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

YEAR 2006 INSTALLATIONS GREATER THAN $100,000 PER ACCOUNT:

ACCOUNT #'S 364, 365, 366, 367, 369, 371 AND 373 ARE BROKEN DOWN BY THE FOLLOWING CATEGORIES. THEY ARE FURTHER BROKEN DOWN LATER IN THIS DESCRIPTION BY THE TYPES OF UNITS INSTALLED.

Category A: Associated with distribution rebuild projects being undertaken by the utility to replace aging infrastructure.

Category B: Primary/Secondary line extensions and installations of new services (new customer work).

Category C: Service conversions and upgrades (existing customer work).

Category D: Routine unit replacements.

Category E: City-wide storm repairs.

Category F: Rebuild the system and convert from 4.16 kV to 24.9 kV. These upgrades are being implemented per recommendations of a comprehensive Electric System Study performed by an outside consultant over the last few years.

Category G: Build new distribution feeders from the utility's new 138 kV substation. After energization of the new 138 kV substation, the utility began receiving a discount on the cost of purchased power, which should result in long-term savings to utility customers.

Category H: Misc work performed at utility customer's request, at the customer's expense.

Category I: Unit replacements resulting from car or other types of accidents.

2006 installations of utility/municipality financed plant exceeding $100,000 per account by categories listed above:

Category A: #364 = $8,912, $0 CF; #365 = $33,902, $0 CF; #366 = $42,199, $0 CF; #367 = $113,784, $0 CF

Category B: #365 = 178 UMF #366 = $2,411 UMF, $1,314 CF; #369 = $10,119 UMF, $3,753 CF

Category C: none

Category D: #364 = $8,843 UMF $0 CF; #365 = $7,891 UMF, $0 CF; #366 = $16,377 UMF, $0 CF; #367 = $26,625 UMF, $0 CF; #369 = $4,635 UMF, $0 CF; #373 = $46,750 UMF, $0 CF

Category E: none

Category F: #364 = $7,899 UMF, $0 CF; #365 = $4,030 UMF, $0 CF; #366 = $11,454 UMF, $0 CF; #367 = $23,056 UMF, $0 CF; #369 = $4,141 UMF, $0 CF; #371 = $154 UMF, $0 CF

ELECTRIC OPERATING SECTION FOOTNOTES

Category G: #364 = $59,406 UMF, $0 CF; #365 = $177,492 UMF, $0 CF; #366 = $68,906 UMF, $0 CF; #367 = $200,705 UMF, $0 CF; #373 = $1,529 UMF, $0 CF

Combination of Categories F & G: none

Category H: #364 = $668 UMF, $1,906 CF; #365 = $821 UMF, $673 CF; #366 = $59,502 UMF, $10,046 CF; #367 = $86,302 UMF, $56,937 CF; #369 = $3,465 UMF, $5,205 CF; #373 = $422 UMF, $0 CF

Category I: #364 = $678 UMF, $0 CF; #365 = $79 UMF, $0 CF; #373 = $3,437 UMF, $0 CF

FURTHER BREAKDOWN OF SIGNIFICANT PLANT ADDITIONS:

ACCOUNT #364, POLES, TOWERS & FIXTURES, 2005 ADDITIONS = $86,405 (PLUS $1,906 FINANCED BY CONTRIBUTIONS ... SEE 101.2)
Installations made up of 25 poles at a total cost of $49,530; 17 anchors at a total cost of $1,488; 36 down/head guys at a total cost of $4,772; 26 single-phase equipment mounts at a total cost of $3,531; 30 three-phase equipment mounts at a total cost of $7,937; 89 crossarms at a total cost of $20,552; and 2 cluster mounts at a total cost of $502.

ACCOUNT #365, OVERHEAD CONDUCTORS AND DEVICES, 2006 ADDITIONS = $224,394 (PLUS $673 FINANCED BY CONTRIBUTIONS ... SEE 101.2) Installations made up of 47 grounds at a total cost of $6,767; 32,220 ft. of overhead conductor at a total cost of $114,373; 3 line tension switches at a total cost of $1,535; 54 distribution cutouts at a total cost of $6,370; 11 - 25 KV power fuse cutoust at a total cost of $5,193; 1 single-phase electronic reclosure at a total cost of $7,433; 2 three-phase electronic reclosure at a total cost of $46,744; 86 arrestors at a total cost of $8,277; and 15 disconnect switches at a total cost of $3,816, 5 GOLB switches at a total cost of $24,559.

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ACCOUNT #368, DISTRIBUTION TRANSFORMERS, 2006 ADDITIONS = $ (ALL UTILITY-FINANCED): Installations made up of:
3, 1.5 kVa Overhead Transformers @ avg. cost of $818 ... total $2,454
4, 10 kVa Overhead Transformers @ avg. cost of $868 ... total $3,472
0, 15 kVa Overhead Transformers @ avg. cost of $0 ... total $0
19, 25 kVa Overhead Transformers @ avg. cost of $1,122 ... total $21,313
0, 37.5 kVa Overhead Transformers @ avg. cost of $0 ... total $0
6, 50 kVa Overhead Transformers @ avg. cost of $1,727 ... total $10,363
0, 75 kVa Overhead Transformers @ avg. cost of $0 ... total $0

ELECTRIC OPERATING SECTION FOOTNOTES

0, 100 kVa Overhead Transformers @ avg. cost of $0 ... total $0
0, 167 kVa Overhead Transformers @ avg. cost of $0 ... total $0
0, 250 kVa Overhead Transformers @ avg. cost of $0 ... total $0
5, 25 kVa Underground Transformers @ avg. cost of $1,689 ... total $8,443
0, 37.5 kVa Underground Transformers @ avg. cost of $0 ... total $0
6, 50 kVa Underground Transformers @ avg. cost of $1,880 ... total $11,279
0, 75 kVa Underground Transformers @ avg. cost of $0 ... total $0
1, 150 kVa Underground Transformers @ avg. cost of $7,471 ... total $7,471
0, 225 kVa Underground Transformers @ avg. cost of $0 ... total $0
1, 300 kVa Underground Transformers @ avg. cost of $8,934 ... total $8,934
3, 500 kVa Underground Transformers @ avg. cost of $10,561 ... total $31,684
0, 1500 kVa Underground Transformers @ avg. cost of $0 ... total $0
2, 2500 kVa Underground Transformers @ avg. cost of $35,602 ... total $71,204

ELECTRIC OPERATING SECTION FOOTNOTES

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

If Adjustments for any account are nonzero, please explain.

ADJUSTMENTS MADE IN 2006 ARE BROKEN DOWN INTO THE FOLLOWING CATEGORIES:

CATEGORY 1: In 2006, the utility made what it hopes to be final adjustments to its automated mapping and facilities management database to "sync up" the mapping table used by the utility's engineers with the CPR ledger table used by the utility's accountants. Adjustments were made to plant where necessary, and offset through accumulated depreciation.

CATEGORY 2: Transfer $'s previously tracked in accounts #360, #361 & #362, for land, building and equipment at the utility's former Southwest Substation. Transfer made to account #121 Non-utility Property.

CATEGORY 3: Record retirements from 2004 & 2005 that were omitted through work order closings.

CATEGORY 4: In 1999, the utility began using an automated CPR, work order and mapping system for tracking its electrical plant. Entries were made at that time to balance the utility's General Ledger with its new, automated CPR Ledger. The entries were made to the necessary plant account with an offsetting entry to the corresponding accumulated depreciation account. Since the CAD system was completed, some errors are being identified in what was considered to be "Plant in Service" prior to 1999. The automated CAD system is being corrected to reflect the actual plant in service, and as a result, when the error identified a situation where plant was recorded in the wrong plant account, entries are made in the utility's General Ledger and CPR Ledger to transfer dollars from one plant account to another. The offsetting entry for these transfers is made to the corresponding accumulated depreciation accounts. The net effect of these transfers from one account to another is zero (although the effect on UMF plant in and of itself is not zero, because of percentage allocations used for these adjustments from prior years between UMF and CF plant), as the intent is NOT to modify the overall plant value that was determined upon final implementation of the CAD system in 1999.

CATEGORY 5: Shift dollars originally recorded as utility-financed plant in 2005 to customer financed plant due to customer billings on 2005 jobs not being done (or realized) until 2006.

CATEGORY 6: To correct the value of retirements that were previously made for the wrong amounts, as the result of a programming problem in the software used to close work orders.

CATEGORY 7: To correct errors made on multi-department retirements where retirements were made using different percentage allocations between electric and water utility than the plant was actually recorded.

CATEGORY 8: Reverse duplicate installations and retirements made in 2005.

CATEGORY 9: Shift plant dollars between the electric and water departments as a result of a change in 2006 in the use of two of the utility's existing vehicles.

CATEGORY 10: Unretire two transformers that were retired in 2005 in error.

CATEGORY 11: Plant acquired from We Energies (along Pioneer Road). See PSC

ELECTRIC OPERATING SECTION FOOTNOTES

Docket 5-BS-152.

CATEGORY 1: #364 = $4,230-UMF, $168-CF; #365 = $5,437-UMF, $274-CF; #366 = <$15>-UMF, <$2>-CF; #367 = $9,959-UMF, $1,255-CF; #368 = $0 #369 = $152-UMF, $6-CF; #371 = <$28> UMF; #373 = $92 UMF, <$8> CF.

CATEGORY 2: #360 = <$40,150> UMF; #361 = <$221,351> UMF; #362 = <$218,460> UMF

CATEGORY 3: #364 = <$91> UMF, <$2>-CF; #365 = <$201> UMF, <$1> CF; #367 = <$159> UMF, <$38> CF

CATEGORY 4: #365 = <$11> UMF, #369 = $11 UMF

CATEGORY 5: #364 = <$2,485> UMF, $2,485 CF; #365 = <$558> UMF, $558 CF; #369 <$221> UMF, $221 CF

CATEGORY 6: #367 = $23 UMF, $48 CF; #371 = <$170> UMF; #373 = <$328> UMF, <$2,129> CF

CATEGORY 7: #388 = <$2,247> UMF

CATEGORY 8: #367 = $9,986 UMF, $2,452 CF

CATEGORY 9: #392 = $3,923 UMF

CATEGORY 10: #368 = $1,231 UMF

CATEGORY 11: #364 = $6,049 UMF; #365 = $3,905; #367 = $8,758; #368 = $6,211; #369 = $4,866

ELECTRIC OPERATING SECTION FOOTNOTES

Accumulated Provision for Depreciation - Electric --Plant Financed by Utility or Municipality-- (Page E-1(

General footnotes

1) The utility received a letter from the Public Service Commission in 2004 stating that the utility's Cost of Removal as being recorded in account 111.1 is eventually going to cause Accumulated Depreciation to max out. The PSC suggested considering lowering the depreciation rates in the specific accounts where the Cost of Removal was fairly high. The utility reviewed its cost allocation method for splitting labor between installation and removal, and it appeared the allocation factors for cost of removal which have been used since 1999 were too high, contributing to the higher than normal Cost of Removal. These allocation factors were reduced in 2005.

In 2006, the utility did further research and determined that another reason for the higher than "normal" cost of removal over the last several years has been the fact that much of the work being performed is to convert the existing 4.16kv system to 24.9kv, often times requiring running the two systems in parallel and/or doing the work "hot" so as not to cause customers to be out of power. This type of work is more costly than the normal historical costs for Cedarburg L&W, which would also contribute to the higher than normal removal costs being seen in the past several years (and in 2006). The utility estimates that approx. 75% of its conversion work is completed, so some of the higher than normal costs will come to an end; however the costs to maintain a 24.9kv system will continue to be higher, especially when maintenance, removal and installation work is done "hot."

To make a long story short, we would like to monitor this over the next few years to see if indeed a change (increase) in our depreciation rates is warranted. Such an increase would help to avoid the liklihood that our accumulated depreciation would exceed our plant in service; and it would help to ensure adequate cost-recovery through rates.

See additional explanations in the footnotes to page E-12 (Accum. Depr. - Customer Financed Plant).

2) The utility still calculates a composite depreciation rate for acct #392 and #396 based on the combination of individual depreciation calculations on each vehicle and piece of power-operated equipment.

If End of Year Balance is less than zero, please explain.

Acct. #371, Accum. Depr. began the year 2005 with a credit balance. Reason goes back to 1999 when a field inventory was done of the utility's electrical distribution system, and in the process, some plant was reclassified, causing a credit balance in accumulated depreciation.

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

n/a

ELECTRIC OPERATING SECTION FOOTNOTES

Accumulated Provision for Depreciation - Electric --Plant Financed by Utility or Municipality-- (Page E-1(

If Adjustments for any account are nonzero, please explain.

ADJUSTMENTS MADE IN 2006 ARE BROKEN DOWN INTO THE FOLLOWING CATEGORIES:

CATEGORY 1: In 2006, the utility made what it hopes to be final adjustments to its automated mapping and facilities management database to "sync up" the mapping table used by the utility's engineers with the CPR ledger table used by the utility's accountants. Adjustments were made to plant where necessary, and offset through accumulated depreciation.

CATEGORY 2: Transfer $'s previously tracked in accounts #360, #361 & #362, for land, building and equipment at the utility's former Southwest Substation. Transfer made to account #121 Non-utility Property.

CATEGORY 3: Record retirements from 2004 & 2005 that were omitted through work order closings.

CATEGORY 4: In 1999, the utility began using an automated CPR, work order and mapping system for tracking its electrical plant. Entries were made at that time to balance the utility's General Ledger with its new, automated CPR Ledger. The entries were made to the necessary plant account with an offsetting entry to the corresponding accumulated depreciation account. Since the CAD system was completed, some errors are being identified in what was considered to be "Plant in Service" prior to 1999. The automated CAD system is being corrected to reflect the actual plant in service, and as a result, when the error identified a situation where plant was recorded in the wrong plant account, entries are made in the utility's General Ledger and CPR Ledger to transfer dollars from one plant account to another. The offsetting entry for these transfers is made to the corresponding accumulated depreciation accounts. The net effect of these transfers from one account to another is zero (although the effect on UMF plant in and of itself is not zero, because of percentage allocations used for these adjustments from prior years between UMF and CF plant), as the intent is NOT to modify the overall plant value that was determined upon final implementation of the CAD system in 1999.

CATEGORY 5: Shift dollars originally recorded as utility-financed plant in 2005 to customer financed plant due to customer billings on 2005 jobs not being done (or realized) until 2006. There was no adjustment made to accum depreciation due to the short time the plant was misclassified and small dollars involved.

CATEGORY 6: To correct the value of retirements that were previously made for the wrong amounts, as the result of a programming problem in the software used to close work orders.

CATEGORY 7: To correct errors made on multi-department retirements where retirements were made using different percentage allocations between electric and water utility than the plant was actually recorded.

CATEGORY 8: Reverse duplicate installations and retirements made in 2005.

CATEGORY 9: Shift plant dollars between the electric and water departments as a result of a change in 2006 in the use of two of the utility's existing vehicles.

CATEGORY 10: Unretire two transformers that were retired in 2005 in error.

ELECTRIC OPERATING SECTION FOOTNOTES

CATEGORY 11: Plant acquired from We Energies (along Pioneer Road). See PSC Docket 5-BS-152.

CATEGORY 12: Reimbursements on several jobs that were billed out in 2006 were slightly more than what was actually charged to the jobs (difference in hourly bill-out labor rates vs actual) causing a negative COST OF REMOVAL. Since the electronic PSC report does not allow entry of a negative COST OF REMOVAL, this has been included in the adjustment column instead.

CATEGORY 1: #364 = $4,230-UMF, $168-CF; #365 = $5,437-UMF, $274-CF; #366 = <$15>-UMF, <$2>-CF; #367 = $9,959-UMF, $1,255-CF; #368 = $0 #369 = $152-UMF, $6-CF; #371 = <$28> UMF; #373 = $92 UMF, <$8> CF.

CATEGORY 2: #361 = <$108,444> UMF; #362 = <$112,405> UMF

CATEGORY 3: #364 = <$91> UMF, <$2>-CF; #365 = <$201> UMF, <$1> CF; #367 = <$159> UMF, <$38> CF

CATEGORY 4: #365 = <$11> UMF, #369 = $11 UMF

CATEGORY 5: N/A

CATEGORY 6: #367 = $23 UMF, <$48> CF; #371 = <$170> UMF; #373 = <$328> UMF, <$2,129> CF

CATEGORY 7: #388 = <$2,942> UMF

CATEGORY 8: #367 = $10,645 UMF, $2,452 CF

CATEGORY 9: #392 = $8,749 UMF

CATEGORY 10: #368 = $1,231 UMF

CATEGORY 11: #364 = $2,238 UMF; #365 = $852; #367 = $1,964; #368 = $2,003; #369 = $2,345

CATEGORY 12: #366 = $37.34 UMF and $1.89 CF.

Accumulated Provision for Depreciation - Electric --Plant Financed by Contributions-- (Page E-12)

General footnotes

The utility received a letter from the Public Service Commission in 2004 stating that the utility's Cost of Removal as being recorded in account 111.1 is eventually going to cause Accumulated Depreciation to max out. The PSC suggested considering changing the depreciation rates in the specific accounts where the Cost of Removal was fairly high. The utility reviewed its cost allocation method for splitting labor between installation and removal, and it appeared the allocation factors for cost of removal which have been used since 1999 have been too high, resulting in the higher than normal Cost of Removal. These allocation factors were reduced in 2005.

See additional explanation in General Footnote to page E-10 and in footnote to page E-12.
The utility still calculates a composite depreciation rate for acct #392 and #396 based on the combination of individual depreciation calculations on each vehicle and piece of power-operated equipment.

ELECTRIC OPERATING SECTION FOOTNOTES

Accumulated Provision for Depreciation - Electric --Plant Financed by Contributions-- (Page E-12)

If End of Year Balance is less than zero, please explain.

Retirements and cost of removal exceeded depreciation expense in 2006 causing a credit balance in #364. Why?

a) Of the $3,984 retirements in customer-financed #364, $3,600 was plant that was retired before it had reached its full book life. This is primarily due to some unusual projects which occurred in 2006 as the utility works toward finalizing its system conversions from 4.19kv to 24.9kv. As of the end of 2006, it is estimated that in 2006 and several years prior, 75% of this conversion work has been completed. Unfortunately, premature retirements not only resulted in 2006 as part of this conversion work, but also in the 3 year period prior to 2006. We have not filed with the PSC for permission to recover the undepreciated value on these premature retirements, but do see this conversion work coming to an end over the next year or two.

b) To complete the conversions from 4.16kv to 24.9kv as just described, and to do system maintenance on a system at 24.9kv (instead of the former 4.16kv), much of the conversion work is being done in parallel, and much of the system maintenance is now done "hot" and at 24.9kv ... all taking more labor than the norm. This has driven our "cost of removal" up in 2006 and over the prior 3 year period before 2006. The additional "cost of removal" to work our upgraded 24.9kv system "hot" will continue into the future. Not only does it take more time to work a 24.9kv system "hot" than it did a 4.16kv system, but the frequency of performing maintenance "hot" will be more on the 24.9kv system than it was on the 4.16kv system because there are fewer switching points available and to work the system "cold" would cause many more customers to be out of power while the maintenance is performed than it would have when we were serving customers off the 4.16kv system. We are also doing more "hot" work for reliability reasons - to minimize service interruptions to customers. All of this increases the cost of removal (as well as installation and maintenance). We would like to monitor the affects of this and consider reviewing the possibility of INCREASING our depreciation rates to compensate for these increased removal costs. If depreciation expense is not increased and cost of removal costs stay high (even though back in 2005, we decreased our standard labor allocations to cost of removal ... it does not appear to be enough to compensate for the higher cost of doing hot work), our accumulated depreciation dollars will begin/continue to decline faster than they should, and not keep pace with our plant values and appropriate rate recovery.

One might ask why our utility is incurring costs converting from 4.16kv to 26.4kv, and then additional costs to maintain a 26.4kv system. Following is a review of why these conversions are being done and some of the benefits that will result for the utility and its customers:

Some of the conversion work was necessary for the utility's Cedarburg South substation which was placed in service in 2005. The new substation allows the utility to receive power at 138KV and receive a discount on the cost of purchased power. The discount is passed to Cedarburg's customers through rate savings. On a going forward basis, the utility will perform conversions instead of just rebuilding systems at 4kv, so as systems need to be rebuilt, the focus will be to rebuild them AND convert them to 24.9kv.

The utility is also planning on focusing on the areas fed by its Lincoln substation, since that is the oldest substation transformer still in service

ELECTRIC OPERATING SECTION FOOTNOTES

in Cedarburg. Load will be converted from that sub to the 24.9 system over the next 5-7 years, looking to retire the Lincoln sub within 10 years. This makes financial sense because that substation transformer is about 40 years old and would be very costly to replace. The utility can do a lot of conversions/upgrades for the cost it would pay to replace the transformer.

Converting from 4.16 to 24.9kv also improves line losses. The current flow at 24.9 is much lower, which lowers line losses. Also, as systems are rebuilt, they can use much smaller capacity wire and other systems since the current flows are much lower.

The customers will also benefit from the newer infrastructure installed through the conversions, improving reliability.

Lastly, Cedarburg L&W now regulates its own voltage (previous to the 138kv substation, We Energies was in control of that). With the changes, reliability is improved because we are now served by ATC and reliability to Cedarburg consumers is no longer affected by We Energies' reliability. This has provided more local control.

ELECTRIC OPERATING SECTION FOOTNOTES

Accumulated Provision for Depreciation - Electric --Plant Financed by Contributions-- (Page E-12)

If Adjustments for any account are nonzero, please explain.

ADJUSTMENTS MADE IN 2006 ARE BROKEN DOWN INTO THE FOLLOWING CATEGORIES:

CATEGORY 1: In 2006, the utility made what it hopes to be final adjustments to its automated mapping and facilities management database to "sync up" the mapping table used by the utility's engineers with the CPR ledger table used by the utility's accountants. Adjustments were made to plant where necessary, and offset through accumulated depreciation.

CATEGORY 2: Transfer $'s previously tracked in accounts #360, #361 & #362, for land, building and equipment at the utility's former Southwest Substation. Transfer made to account #121 Non-utility Property.

CATEGORY 3: Record retirements from 2004 & 2005 that were omitted through work order closings.

CATEGORY 4: In 1999, the utility began using an automated CPR, work order and mapping system for tracking its electrical plant. Entries were made at that time to balance the utility's General Ledger with its new, automated CPR Ledger. The entries were made to the necessary plant account with an offsetting entry to the corresponding accumulated depreciation account. Since the CAD system was completed, some errors are being identified in what was considered to be "Plant in Service" prior to 1999. The automated CAD system is being corrected to reflect the actual plant in service, and as a result, when the error identified a situation where plant was recorded in the wrong plant account, entries are made in the utility's General Ledger and CPR Ledger to transfer dollars from one plant account to another. The offsetting entry for these transfers is made to the corresponding accumulated depreciation accounts. The net effect of these transfers from one account to another is zero (although the effect on UMF plant in and of itself is not zero, because of percentage allocations used for these adjustments from prior years between UMF and CF plant), as the intent is NOT to modify the overall plant value that was determined upon final implementation of the CAD system in 1999.

CATEGORY 5: Shift dollars originally recorded as utility-financed plant in 2005 to customer financed plant due to customer billings on 2005 jobs not being done (or realized) until 2006. There was no adjustment made to accum depreciation due to the short time the plant was misclassified and small dollars involved.

CATEGORY 6: To correct the value of retirements that were previously made for the wrong amounts, as the result of a programming problem in the software used to close work orders.

CATEGORY 7: To correct errors made on multi-department retirements where retirements were made using different percentage allocations between electric and water utility than the plant was actually recorded.

CATEGORY 8: Reverse duplicate installations and retirements made in 2005.

CATEGORY 9: Shift plant dollars between the electric and water departments as a result of a change in 2006 in the use of two of the utility's existing vehicles.

CATEGORY 10: Unretire two transformers that were retired in 2005 in error.

ELECTRIC OPERATING SECTION FOOTNOTES

CATEGORY 11: Plant acquired from We Energies (along Pioneer Road). See PSC Docket 5-BS-152.

CATEGORY 12: Reimbursements on several jobs that were billed out in 2006 were slightly more than what was actually charged to the jobs (difference in hourly bill-out labor rates vs actual) causing a negative COST OF REMOVAL. Since the electronic PSC report does not allow entry of a negative COST OF REMOVAL, this has been included in the adjustment column instead.

CATEGORY 1: #364 = $4,230-UMF, $168-CF; #365 = $5,437-UMF, $274-CF; #366 = <$15>-UMF, <$2>-CF; #367 = $9,959-UMF, $1,255-CF; #368 = $0 #369 = $152-UMF, $6-CF; #371 = <$28> UMF; #373 = $92 UMF, <$8> CF.

CATEGORY 2: #361 = <$108,444> UMF; #362 = <$112,405> UMF

CATEGORY 3: #364 = <$91> UMF, <$2>-CF; #365 = <$201> UMF, <$1> CF; #367 = <$159> UMF, <$38> CF

CATEGORY 4: #365 = <$11> UMF, #369 = $11 UMF

CATEGORY 5: N/A

CATEGORY 6: #367 = $23 UMF, <$48> CF; #371 = <$170> UMF; #373 = <$328> UMF, <$2,129> CF

CATEGORY 7: #388 = <$2,942> UMF

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CATEGORY 12: #366 = $37.34 UMF and $1.89 CF.

ELECTRIC OPERATING SECTION FOOTNOTES

Substation Equipment (Page E-27)

General footnotes

Our Southwest Substation (SOWEST) didn't have any data in 2006, as it was being dismantled to be taken out of service.

At our NOWEST substation, data was unavailable in July and August, so the data submitted here is for the remaining months.

At our LAYTON substation, data was unavailable in September, so the data submitted here is for the remaining months.

Our MIDTOWN substation was taken out of service in November and December for renovations, so the data submitted here is for the remaining months.

We also realize there is overlap of kwh's in the data submitted, as the kwh output for South-T1 and South-T2 represents our overall total kwh output for the year and the other substations represent a portion of that total.