



3013 (02-02-05)

ANNUAL REPORT

OF

Name: KAUKAUNA UTILITIESPrincipal Office: 777 ISLAND STREET
P.O. BOX 1777
KAUKAUNA, WI 54130For the Year Ended: DECEMBER 31, 2006**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**

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

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: KAUKAUNA UTILITIES

Utility Address: 777 ISLAND STREET
P.O. BOX 1777
KAUKAUNA, WI 54130

When was utility organized? 1/1/1912

Report any change in name:

Effective Date:

Utility Web Site: kaukaunautilities.com

Utility employee in charge of correspondence concerning this report:

Name: MR. MICHAEL J KAWULA CPA

Title: MANAGER OF FINANCE & ADMINISTRATION

Office Address:

777 ISLAND STREET
KAUKAUNA, WI 54130

Telephone: (920) 766 - 5721 EXT 239

Fax Number: (920) 766 - 7698

E-mail Address: mkawula@wppisys.org

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

Name: MR. LEE P MEYERHOFER

Title: PRESIDENT

Office Address:

903 SHAMROCK COURT
KAUKAUNA, WI 54130

Telephone: (920) 766 - 0195

Fax Number:

E-mail Address: lmeyerhofer@atcllc.com

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

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

Name: MR. THOMAS L KARMAN

Title: SHAREHOLDER

Office Address: SCHENCK & ASSOCIATES

2000 RIVERSIDE DRIVE
GREEN BAY, WI 54305-3819

Telephone: (920) 455 - 4111

Fax Number: (920) 436 - 7808

E-mail Address: karmant@schenckcpa.com

Date of most recent audit report: 3/23/2007

Period covered by most recent audit: DECEMBER 31, 2006

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR JEFFREY W. FELDT

Title: GENERAL MANAGER

Office Address:

777 ISLAND STREET
P.O. BOX 1777
KAUKAUNA, WI 54130-7077

Telephone: (920) 766 - 5721 EXT 218

Fax Number: (920) 766 - 7698

E-mail Address: jfeldt@wppisys.org

Name of utility commission/committee: KAUKAUNA UTILITIES COMMISSION

Names of members of utility commission/committee:

- MR THOMAS DRIESSEN
 - MR THOMAS MCGINNIS, SECRETARY
 - MR LEE MEYERHOFER, PRESIDENT
 - MR BRIAN PASCHEN
 - MR EUGENE J ROSIN, MAYOR
 - MR WILLIAM VANDERLOOP
 - MR JOSEPH VERHAGEN
-

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:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	46,995,346	45,947,183	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	39,907,928	39,799,403	2
Depreciation Expense (403)	1,974,475	1,837,158	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	1,913,612	1,689,857	5
Total Operating Expenses	43,796,015	43,326,418	
Net Operating Income	3,199,331	2,620,765	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	3,199,331	2,620,765	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	11	36	7
Income from Nonutility Operations (417)	(785,831)	14,566	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	642,618	415,245	10
Miscellaneous Nonoperating Income (421)	421,595	1,232,685	11
Total Other Income	278,393	1,662,532	
Total Income	3,477,724	4,283,297	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(117,066)	(117,067)	12
Other Income Deductions (426)	366,828	347,045	13
Total Miscellaneous Income Deductions	249,762	229,978	
Income Before Interest Charges	3,227,962	4,053,319	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	931,439	866,783	14
Amortization of Debt Discount and Expense (428)	91,542	91,492	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	27,362	19
Total Interest Charges	1,022,981	930,913	
Net Income	2,204,981	3,122,406	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	42,288,655	39,316,249	20
Balance Transferred from Income (433)	2,204,981	3,122,406	21
Miscellaneous Credits to Surplus (434)	25,667	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	150,000	150,000	25
Total Unappropriated Earned Surplus End of Year (216)	44,369,303	42,288,655	

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	46,995,346	█	46,995,346	1
Total (Acct. 400):	46,995,346	0	46,995,346	
Operation and Maintenance Expense (401-402):				
Derived	39,907,928	█	39,907,928	2
Total (Acct. 401-402):	39,907,928	0	39,907,928	
Depreciation Expense (403):				
Derived	1,974,475	█	1,974,475	3
Total (Acct. 403):	1,974,475	0	1,974,475	
Amortization Expense (404-407):				
Derived	0	█	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	1,913,612	█	1,913,612	5
Total (Acct. 408):	1,913,612	0	1,913,612	
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:	3,199,331	0	3,199,331	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	11	█	11	8
Total (Acct. 415-416):	11	0	11	
Income from Nonutility Operations (417):				
JOHN STREET NET EXPENSES	(785,831)	█	(785,831)	9
Total (Acct. 417):	(785,831)	0	(785,831)	
Nonoperating Rental Income (418):				
NONE	0	█	0	10
Total (Acct. 418):	0	0	0	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
INTEREST ON INVESTMENTS	642,618	0	642,618 11
Total (Acct. 419):	642,618	0	642,618
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	██████████	233,832	233,832 12
Contributed Plant - Electric	██████████	187,763	187,763 13
NONE	0	0	0 14
Total (Acct. 421):	0	421,595	421,595
TOTAL OTHER INCOME:	(143,202)	421,595	278,393
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(117,066)	██████████	(117,066) 15
NONE	0	0	0 16
Total (Acct. 425):	(117,066)	0	(117,066)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	██████████	110,407	110,407 17
Depreciation Expense on Contributed Plant - Electric	██████████	251,246	251,246 18
MEUW ASSESSMENTS	5,175	0	5,175 19
Total (Acct. 426):	5,175	361,653	366,828
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(111,891)	361,653	249,762
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	931,439	██████████	931,439 20
Total (Acct. 427):	931,439	0	931,439
Amortization of Debt Discount and Expense (428):			
ELECTRIC AND WATER BONDS	91,542	██████████	91,542 21
Total (Acct. 428):	91,542	0	91,542
Amortization of Premium on Debt--Cr. (429):			
NONE	0	██████████	0 22
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0	██████████	0 23
Total (Acct. 430):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	0		0 24
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 25
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	1,022,981	0	1,022,981
NET INCOME:	2,145,039	59,942	2,204,981
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	32,458,077	9,830,578	42,288,655 26
Total (Acct. 216):	32,458,077	9,830,578	42,288,655
Balance Transferred from Income (433):			
Derived	2,145,039	59,942	2,204,981 27
Total (Acct. 433):	2,145,039	59,942	2,204,981
Miscellaneous Credits to Surplus (434):			
SALE OF JACKSON STREET SALE OF LAND	25,667	0	25,667 28
Total (Acct. 434):	25,667	0	25,667
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 29
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 30
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
CITY APPROPRIATION FROM ELECTRIC	150,000	0	150,000 31
Total (Acct. 439)--Debit:	150,000	0	150,000
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	34,478,783	9,890,520	44,369,303

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	569				569	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials	558				558	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	558	0	0	0	558	
Net income (or loss)	11	0	0	0	11	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)		
Total operating revenues	2,671,088	44,324,258	0	0	46,995,346	1	
Less: interdepartmental sales	18,709	136,749	0	0	155,458	2	
Less: interdepartmental rents	0	9,702		0	9,702	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	320	60,239			60,559	5	
Other Increases or (Decreases) to Operating Revenues - Specify:							
NONE						0	6
Revenues subject to Wisconsin Remainder Assessment	2,652,059	44,117,568	0	0	46,769,627		

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	545,813	14,772	560,585	1
Electric operating expenses	2,191,545	67,319	2,258,864	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	35,340		35,340	8
Electric utility plant accounts	619,568		619,568	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts	82,091	(82,091)	0	18
All other accounts			0	19
Total Payroll	3,474,357	0	3,474,357	

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	11.5	1
Electric	45.5	2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	91,625,342	85,096,928	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	33,410,170	31,780,864	2
Net Utility Plant	58,215,172	53,316,064	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	58,215,172	53,316,064	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	571,522	571,522	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	248,598	228,563	6
Net Nonutility Property	322,924	342,959	
Investment in Municipality (123)	0	0	7
Other Investments (124)	1,122,681	854,946	8
Special Funds (125-128)	8,338,016	5,086,659	9
Total Other Property and Investments	9,783,621	6,284,564	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	2,219,053	4,013,991	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	5,729	4,631	12
Temporary Cash Investments (136)	136,160	131,160	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	4,112,215	4,569,991	15
Other Accounts Receivable (143)	692,716	613,335	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	50,000	50,000	17
Receivables from Municipality (145)	338,844	52,163	18
Materials and Supplies (151-163)	947,181	858,979	19
Prepayments (165)	1,080,266	850,463	20
Interest and Dividends Receivable (171)	34,609		21
Accrued Utility Revenues (173)	(74,250)	(67,713)	22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	9,442,523	10,977,000	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	302,274	381,718	24
Other Deferred Debits (182-186)	247,396	333,134	25
Total Deferred Debits	549,670	714,852	
Total Assets and Other Debits	77,990,986	71,292,480	

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)	251,633	251,633	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	44,369,303	42,288,655	28
Total Proprietary Capital	44,620,936	42,540,288	
LONG-TERM DEBT			
Bonds (221-222)	24,535,000	20,785,000	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	24,535,000	20,785,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	4,426,760	3,593,868	33
Payables to Municipality (233)	637,926	523,814	34
Customer Deposits (235)	79,812	60,041	35
Taxes Accrued (236)	823,676	797,223	36
Interest Accrued (237)	80,786	47,407	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)	31,352	41,275	40
Miscellaneous Current and Accrued Liabilities (242)	333,849	311,745	41
Total Current and Accrued Liabilities	6,414,161	5,375,373	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	137,796	77,650	43
Other Deferred Credits (253)	2,283,093	2,514,169	44
Total Deferred Credits	2,420,889	2,591,819	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	77,990,986	71,292,480	

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	20,222,911	0	0	64,874,017	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	14,473,331	0	0	59,371,062	2
Utility Plant in Service - Contributed Plant (101.2)	6,826,873	0	0	6,588,224	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)	146,270			4,219,582	9
Total Utility Plant	21,446,474	0	0	70,178,868	
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)	3,245,178	0	0	26,747,130	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	719,570	0	0	2,698,292	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					12
Accumulated Provision for Depreciation of Property Held for Future Use (113)					13
Accumulated Provision for Amortization of Utility Plant in Service (114)					14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					15
Accumulated Provision for Amortization of Property Held for Future Use (116)					16
Total Accumulated Provision	3,964,748	0	0	29,445,422	
Net Utility Plant	17,481,726	0	0	40,733,446	

**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)	3,014,659	25,631,613			28,646,272	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	296,744	1,677,731			1,974,475	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	26,234				26,234	6
Accruals charged other						7
accounts (specify):						8
392 & 396 ACCOUNTS	22,575	111,161			133,736	9
Salvage	6,537	53,063			59,600	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	352,090	1,841,955	0	0	2,194,045	16
Debits during year						17
Book cost of plant retired	111,340	623,272			734,612	18
Cost of removal	10,231	103,166			113,397	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
Total debits	121,571	726,438	0	0	848,009	25
Balance end of year (111.1)	3,245,178	26,747,130	0	0	29,992,308	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)	621,688	2,512,904			3,134,592	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	110,407	251,246			361,653	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0	0			0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	110,407	251,246	0	0	361,653	16
Debits during year						17
Book cost of plant retired	12,525	29,267			41,792	18
Cost of removal	0	36,591			36,591	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
Total debits	12,525	65,858	0	0	78,383	25
Balance end of year (111.1)	719,570	2,698,292	0	0	3,417,862	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):					
John Street Power Plant	412,499			412,499	2
John Street Property	80,865			80,865	3
Little Rapids/Lawrence Property	58,940			58,940	4
Rapide Croche Recreation Area	19,218			19,218	5
Total Nonutility Property (121)	571,522	0	0	571,522	
Less accum. prov. depr. & amort. (122)	228,563	20,035		248,598	6
Net Nonutility Property	342,959	(20,035)	0	322,924	

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

Particulars (a)	Amount (b)	
Balance first of year	50,000	1
Additions:		
Provision for uncollectibles during year	60,239	2
Collection of accounts previously written off: Utility Customers	26,997	3
Collection of accounts previously written off: Others		4
Total Additions	87,236	
Deductions:		
Accounts written off during the year: Utility Customers	87,236	5
Accounts written off during the year: Others		6
Total accounts written off	87,236	
Balance end of year	50,000	

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	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			858,043		858,043	789,555	3
Total Electric Utility					858,043	789,555	

Account	Total End of Year	Amount Prior Year	
Electric utility total	858,043	789,555	1
Water utility (154)	89,138	69,424	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	947,181	858,979	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1991 REFUNDING LOSS-ELECTRIC	68,729	428	137,458	1
1997 REVENUE BONDS-WATER	3,860	428	42,460	2
1998 REVENUE BONDS-ELECTRIC	7,372	428	88,154	3
2001 REVENUE BONDS-WATER	9,887	428	18,868	4
2002 REVENUE BONDS-ELECTRIC	1,644	428	3,287	5
2006 REVENUE BONDS-ELECTRIC	50	428	12,047	6
Total			302,274	
Unamortized premium on debt (251)				
NONE				7
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	251,633	1
Changes during year (explain):		2
Balance end of year	<u>251,633</u>	

BONDS (ACCTS. 221 AND 222)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1997 REVENUE BONDS - WATER	12/15/1997	12/01/2017	5.18%	2,025,000	1
1998 REVENUE BONDS - ELECTRIC	08/01/1998	12/15/2018	5.32%	4,775,000	2
2001 REVENUE BONDS - ELECTRIC	11/27/2001	12/15/2008	3.56%	2,385,000	3
2002 REVENUE BONDS - ELECTRIC	12/01/2002	12/15/2008	3.00%	395,000	4
2003 REVENUE BONDS - WATER	05/01/2003	12/01/2013	4.04%	1,275,000	5
2003 REVENUE BONDS - ELECTRIC	05/15/2003	12/15/2018	4.32%	2,350,000	6
2004 REVENUE BONDS - WATER	06/01/2004	12/01/2013	4.40%	705,000	7
2005 REVENUE BONDS - WATER	06/01/2005	12/01/2017	4.31%	975,000	8
2005 REVENUE BONDS - ELECTRIC	06/01/2005	12/15/2025	4.56%	4,000,000	9
2006 REVENUE BONDS - ELECTRIC	11/15/2006	12/15/2026	4.50%	5,650,000	10
Total Bonds (Account 221):				24,535,000	
Total Reacquired Bonds (Account 222)				0	11

Net amount of bonds outstanding December 31: 24,535,000

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	797,223	1
Accruals:		
Charged water department expense	357,807	2
Charged electric department expense	1,555,805	3
Charged sewer department expense		4
Other (explain):		
Charged to Plant - Water	2,704	5
Charged to Plant - Electric	47,399	6
Total Accruals and other credits	<u>1,963,715</u>	
Taxes paid during year:		
County, state and local taxes	1,624,099	7
Social Security taxes	269,450	8
PSC Remainder Assessment	43,713	9
Other (explain):		
NONE		10
Total payments and other debits	<u>1,937,262</u>	
Balance end of year	<u><u>823,676</u></u>	

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)					
2003 REVENUE BONDS - ELECTRIC	4,154	99,614	99,700	4,068	1
2003 REVENUE BONDS - WATER	4,855	57,756	58,256	4,355	2
1997 REVENUE BONDS - WATER	8,750	104,531	105,000	8,281	3
2001 REVENUE BONDS - ELECTRIC	5,447	129,131	130,725	3,853	4
1998 REVENUE BONDS - ELECTRIC	9,676	231,983	232,213	9,446	5
2002 REVENUE BONDS - ELECTRIC	745	17,683	17,885	543	6
2004 REVENUE BONDS - WATER	2,861	34,057	34,331	2,587	7
2005 REVENUE BONDS - WATER	3,508	42,021	42,094	3,435	8
2005 REVENUE BONDS - ELECTRIC	7,411	177,856	177,856	7,411	9
2006 REVENUE BONDS - ELECTRIC		36,807		36,807	10
Subtotal	47,407	931,439	898,060	80,786	
Advances from Municipality (223)					
NONE	0			0	11
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	12
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	13
Subtotal	0	0	0	0	
Total	47,407	931,439	898,060	80,786	

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):		
INVESTMENT IN AMERICAN TRANSMISSION COMPANY (ATC)	1,122,681	2
Total (Acct. 124):	1,122,681	
Sinking Funds (125):		
1998 REVENUE BONDS P&I - ELECTRIC	31,393	3
2002 REVENUE BONDS P&I - ELECTRIC	17,337	4
2001 REVENUE BONDS P&I - ELECTRIC	105,206	5
2003 REVENUE BONDS P&I - ELECTRIC	12,303	6
2005 REVENUE BONDS P&I - ELECTRIC	15,238	7
2006 REVENUE BONDS P&I - ELECTRIC	24,992	8
1997 REVENUE BONDS P&I - WATER	23,604	9
2003 REVENUE BONDS P&I - WATER	20,480	10
2004 REVENUE BONDS P&I - WATER	11,361	11
2005 REVENUE BONDS P&I - WATER	5,690	12
Total (Acct. 125):	267,604	
Depreciation Fund (126):		
NONE		13
Total (Acct. 126):	0	
Other Special Funds (128):		
DEBT REDEMPTION RESERVE - ELECTRIC	1,868,719	14
DEBT REDEMPTION RESERVE - WATER	701,693	15
2006 BOND PROCEEDS REMAINING - ELECTRIC	5,500,000	16
Total (Acct. 128):	8,070,412	
Interest Special Deposits (132):		
NONE		17
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		18
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		19
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	282,492	20

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Customer Accounts Receivable (142):		
Electric	3,829,723	21
Sewer (Regulated)		22
Other (specify):		
NONE		23
Total (Acct. 142):	4,112,215	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	234,610	24
Merchandising, jobbing and contract work		25
Other (specify):		
NONE		26
ACCOUNTS RECEIVABLE - LITTLE CHUTE WATER	59,798	27
ACCOUNTS RECEIVABLE - LITTLE CHUTE SEWER	136,273	28
ACCOUNTS RECEIVABLE - NONOPERATING - WATER	3,492	29
ACCOUNTS RECEIVABLE - NONOPERATING - ELECTRIC	254,213	30
ACCOUNTS RECEIVABLE - RETIREE HEALTH INSURANCE	4,330	31
Total (Acct. 143):	692,716	
Receivables from Municipality (145):		
RECEIVABLE FROM MUNY/SEWER - WATER	338,844	32
Total (Acct. 145):	338,844	
Prepayments (165):		
PREPAID INSURANCES - WATER	30,815	33
PREPAID INSURANCES - ELECTRIC	123,261	34
PREPAID WI GROSS RECEIPTS TAX - ELECTRIC	926,190	35
Total (Acct. 165):	1,080,266	
Extraordinary Property Losses (182):		
NONE		36
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		37
Total (Acct. 183):	0	
Clearing Accounts (184):		
YEAR END PAYROLL CLEARING ACCOUNTS	(7,604)	38
Total (Acct. 184):	(7,604)	
Temporary Facilities (185):		
NONE		39
Total (Acct. 185):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Miscellaneous Deferred Debits (186):		
UNAMORTIZED WI RETIREMENT UNFUNDED LIABILITY - ELECTRIC	204,000	40
UNAMORTIZED WI RETIREMENT UNFUNDED LIABILITY - WATER	51,000	41
Total (Acct. 186):	255,000	
Payables to Municipality (233):		
DUE TO MUNY/SEWER - WATER	404,380	42
DUE TO LITTLE CHUTE WATER - WATER	72,338	43
DUE TO LITTLE CHUTE SEWER - WATER	161,208	44
Total (Acct. 233):	637,926	
Other Deferred Credits (253):		
Regulatory Liability	1,990,128	45
KU ENERGY CONSERVATION PROGRAM - ELECTRIC	18,929	46
PUBLIC BENEFITS PROGRAM - ELECTRIC	73,538	47
DIESEL GENERATION CREDIT CONTRACT BUYOUT - ELECTRIC	200,000	48
MISC DEFERRED REVENUE - ELECTRIC	399	49
MISC DEFERRED REVENUE - WATER	99	50
Total (Acct. 253):	2,283,093	

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)	13,816,426	57,911,576	0	0	71,728,002	1
Materials and Supplies	79,281	823,799	0	0	903,080	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	3,129,918	26,189,371	0	0	29,319,289	4
Customer Advances for Construction		107,723			107,723	5
Regulatory Liability	338,287	1,710,374	0	0	2,048,661	6
NONE					0	7
Average Net Rate Base	10,427,502	30,727,907	0	0	41,155,409	
Net Operating Income	734,987	2,464,344	0	0	3,199,331	8
Net Operating Income as a percent of						
Average Net Rate Base	7.05%	8.02%	N/A	N/A	7.77%	

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	347,952	1,759,242	0	0	2,107,194	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	19,330	97,736	0	0	117,066	3
Other (specify):						
NONE					0	4
Balance End of Year	328,622	1,661,506	0	0	1,990,128	

FINANCIAL SECTION FOOTNOTES

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

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

Unamortized Wisconsin Retirement Unfunded Liability - This amortization was authorized by the PSC (Letter dated January 29, 2003).

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.

Accounts Receivable - NonOperating - Water - This consists of \$1,485 due from developers for engineering services paid by KU during 2006. The remaining \$2,007 is miscellaneous charges still due at year end.

Accounts Receivable - NonOperating - Electric - This consists of \$37,096 due from Ameritech for 2006 joint trenching and pole rental, \$59,424 due from Time Warner for 2006 joint trenching and pole rental, \$67,796 due from WPPI for operation of the Island Street Peaker Plant owned by WPPI, and \$60,000 due from a WI DNR Grant for the John Street Hydro land remediation. The remaining \$29,897 is due from miscellaneous charges due at year end.

Accounts Receivable - Sewer - KU performs the billing and collection services for the City of Kaukauna Sewer. This amount represents the sewer customer receivable, including unbilled sewer revenues, at year end.

Accounts Receivable - Little Chute Water & Little Chute Sewer - KU performs the billing and collection services for the Village of Little Chute Water and Sewer. These amounts represent the customer receivable for LC Water and LC Sewer at year end.

Receivable from Muny Sewer - Water - This particular represents the amount due from the City based on the 2006 Main Relay and Sewer Relay project paid by the water utility in 2006 (\$312,099). This also represents delinquent water bills and penalties placed on the tax roll in 2006 (\$9,572) and the unpaid meter allocation adjustment from 2005 (\$17,173).

Due to LC Sewer/Water & Due to Muny Sewer - Water - These particulars represent the amounts owed to Little Chute Water/Sewer and City of Kaukauna Sewer at year end based on the customer accounts receivable plus payments received and not yet remitted to the Village of Little Chute or the City of Kaukauna at year end. The water utility also owed the City for overbilling the joint meter allocation in 2006.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	2,606,013	2,494,089	1
Total Sales of Water	2,606,013	2,494,089	
Other Operating Revenues			
Forfeited Discounts (470)	8,367	6,926	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	27,043	24,000	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	29,665	25,964	6
Total Other Operating Revenues	65,075	56,890	
Total Operating Revenues	2,671,088	2,550,979	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	44,019	52,150	7
Pumping Expenses (620-633)	195,710	174,435	8
Water Treatment Expenses (640-652)	123,413	147,898	9
Transmission and Distribution Expenses (660-678)	351,861	373,880	10
Customer Accounts Expenses (901-905)	87,010	92,421	11
Sales Expenses (910)	2,862	4,441	12
Administrative and General Expenses (920-932)	476,675	458,302	13
Total Operation and Maintenance Expenses	1,281,550	1,303,527	
Other Operating Expenses			
Depreciation Expense (403)	296,744	288,398	14
Amortization Expense (404-407)	0	0	15
Taxes (408)	357,807	348,977	16
Total Other Operating Expenses	654,551	637,375	
Total Operating Expenses	1,936,101	1,940,902	
NET OPERATING INCOME	734,987	610,077	

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	89	403	2,225	1
Commercial	8	1,206	4,774	2
Industrial				3
Total Unmetered Sales to General Customers (460)	97	1,609	6,999	
Metered Sales to General Customers (461)				
Residential	5,467	267,954	1,430,735	4
Commercial	426	62,145	271,670	5
Industrial	21	46,065	125,597	6
Total Metered Sales to General Customers (461)	5,914	376,164	1,828,002	
Private Fire Protection Service (462)	38		34,324	7
Public Fire Protection Service (463)	1		678,738	8
Other Sales to Public Authorities (464)	25	9,067	39,241	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	5	6,792	18,709	12
Total Sales of Water	6,080	393,632	2,606,013	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	678,738	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify): NONE		4
Total Public Fire Protection Service (463)	678,738	
Forfeited Discounts (470):		
Customer late payment charges	8,367	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	8,367	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
WATER TOWER ANTENNAE LEASE	27,043	8
Total Rents from Water Property (472)	27,043	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	29,665	10
Other (specify): NONE		11
Total Other Water Revenues (474)	29,665	

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	1
Operation Labor and Expenses (601)	33,628	36,101	2
Purchased Water (602)		0	3
Miscellaneous Expenses (603)	2,564	3,582	4
Rents (604)		0	5
Maintenance Supervision and Engineering (610)		0	6
Maintenance of Structures and Improvements (611)		0	7
Maintenance of Collecting and Impounding Reservoirs (612)	1,273	206	8
Maintenance of Lake, River and Other Intakes (613)		0	9
Maintenance of Wells and Springs (614)	6,554	9,207	10
Maintenance of Infiltration Galleries and Tunnels (615)		0	11
Maintenance of Supply Mains (616)		3,054	12
Maintenance of Miscellaneous Water Source Plant (617)		0	13
Total Source of Supply Expenses	44,019	52,150	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	18,576	17,857	14
Fuel for Power Production (621)		0	15
Power Production Labor and Expenses (622)		0	16
Fuel or Power Purchased for Pumping (623)	109,325	105,241	17
Pumping Labor and Expenses (624)	10,033	10,506	18
Expenses Transferred--Credit (625)		0	19
Miscellaneous Expenses (626)	4,435	3,532	20
Rents (627)		0	21
Maintenance Supervision and Engineering (630)	11,433	10,844	22
Maintenance of Structures and Improvements (631)	30,042	12,434	23
Maintenance of Power Production Equipment (632)		0	24
Maintenance of Pumping Equipment (633)	11,866	14,021	25
Total Pumping Expenses	195,710	174,435	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	11,533	48,847	26
Chemicals (641)	57,873	58,847	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)	18,795	17,777	28
Miscellaneous Expenses (643)		0	29
Rents (644)		0	30
Maintenance Supervision and Engineering (650)		0	31
Maintenance of Structures and Improvements (651)	15,237	2,206	32
Maintenance of Water Treatment Equipment (652)	19,975	20,221	33
Total Water Treatment Expenses	123,413	147,898	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)	18,576	17,857	34
Storage Facilities Expenses (661)	4,295	4,294	35
Transmission and Distribution Lines Expenses (662)	53,045	66,909	36
Meter Expenses (663)	37,106	32,471	37
Customer Installations Expenses (664)	1,581	1,884	38
Miscellaneous Expenses (665)	23,302	17,120	39
Rents (666)		0	40
Maintenance Supervision and Engineering (670)	18,575	17,857	41
Maintenance of Structures and Improvements (671)		0	42
Maintenance of Distribution Reservoirs and Standpipes (672)	740	710	43
Maintenance of Transmission and Distribution Mains (673)	149,364	184,450	44
Maintenance of Fire Mains (674)		0	45
Maintenance of Services (675)	14,591	12,722	46
Maintenance of Meters (676)	7,229	2,268	47
Maintenance of Hydrants (677)	23,457	15,338	48
Maintenance of Miscellaneous Plant (678)		0	49
Total Transmission and Distribution Expenses	351,861	373,880	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	11,917	11,214	50
Meter Reading Labor (902)	32,690	37,668	51
Customer Records and Collection Expenses (903)	42,083	42,940	52
Uncollectible Accounts (904)	320	599	53

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Miscellaneous Customer Accounts Expenses (905)		0	54
Total Customer Accounts Expenses	87,010	92,421	
SALES EXPENSES			
Sales Expenses (910)	2,862	4,441	55
Total Sales Expenses	2,862	4,441	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	104,437	100,656	56
Office Supplies and Expenses (921)	23,545	24,339	57
Administrative Expenses Transferred--Credit (922)	1,767	2,527	58
Outside Services Employed (923)	5,527	6,534	59
Property Insurance (924)	18,874	20,184	60
Injuries and Damages (925)	28,832	26,667	61
Employee Pensions and Benefits (926)	240,956	242,704	62
Regulatory Commission Expenses (928)	2,365	3,704	63
Duplicate Charges--Credit (929)		0	64
Miscellaneous General Expenses (930)	13,465	11,121	65
Rents (931)	8,502	8,502	66
Maintenance of General Plant (932)	31,939	16,418	67
Total Administrative and General Expenses	476,675	458,302	
Total Operation and Maintenance Expenses	1,281,550	1,303,527	

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		321,838	315,034	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		6,789	6,135	2
Net property tax equivalent		315,049	308,899	
Social Security		43,057	41,804	3
PSC Remainder Assessment		2,404	2,139	4
Other (specify): SOC SEC ALLOCATED TO PLANT		(2,703)	(3,865)	5
Total tax expense		357,807	348,977	

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			Outagamie				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.196660				3
County tax rate	mills		4.927150				4
Local tax rate	mills		8.394770				5
School tax rate	mills		8.598700				6
Voc. school tax rate	mills		1.876580				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		23.993860				10
Less: state credit	mills		1.410090				11
Net tax rate	mills		22.583770				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.394770				14
Combined School Tax Rate	mills		10.475280				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.870050				17
Total Tax Rate	mills		23.993860				18
Ratio of Local and School Tax to Total	dec.		0.786453				19
Total tax net of state credit	mills		22.583770				20
Net Local and School Tax Rate	mills		17.761080				21
Utility Plant, Jan. 1	\$	20,222,911	20,222,911				22
Materials & Supplies	\$	69,424	69,424				23
Subtotal	\$	20,292,335	20,292,335				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	20,292,335	20,292,335				26
Assessment Ratio	dec.		0.892969				27
Assessed Value	\$	18,120,426	18,120,426				28
Net Local & School Rate	mills		17.761080				29
Tax Equiv. Computed for Current Year	\$	321,838	321,838				30
Tax Equivalent per 1994 PSC Report	\$	181,939					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	321,838					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)	7,996		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)	374,446		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	20,256	6,155	10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	402,698	6,155	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	267,632		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	321,801		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	15,816		20
Total Pumping Plant	605,249	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	9,223	29,046	21
Structures and Improvements (331)	320,415		22
Water Treatment Equipment (332)	571,692		23
Total Water Treatment Plant	901,330	29,046	

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)			7,996	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)			374,446	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			26,411	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	408,853	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			267,632	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			321,801	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			15,816	20
Total Pumping Plant	0	0	605,249	
WATER TREATMENT PLANT				
Land and Land Rights (330)			38,269	21
Structures and Improvements (331)			320,415	22
Water Treatment Equipment (332)			571,692	23
Total Water Treatment Plant	0	0	930,376	

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)	8,448		24
Structures and Improvements (341)	49,003		25
Distribution Reservoirs and Standpipes (342)	1,573,285		26
Transmission and Distribution Mains (343)	6,165,664	871,907	27
Fire Mains (344)	0		28
Services (345)	1,436,353	162,125	29
Meters (346)	856,104	244,025	30
Hydrants (348)	591,462	62,439	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	10,680,319	1,340,496	
GENERAL PLANT			
Land and Land Rights (389)	4,984		33
Structures and Improvements (390)	23,802		34
Office Furniture and Equipment (391)	8,287	839	35
Computer Equipment (391.1)	49,199	2,722	36
Transportation Equipment (392)	134,810	45,891	37
Stores Equipment (393)	4,879		38
Tools, Shop and Garage Equipment (394)	105,415		39
Laboratory Equipment (395)	528		40
Power Operated Equipment (396)	87,338		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	146,866		43
Miscellaneous Equipment (398)	3,818		44
Other Tangible Property (399)	0		45
Total General Plant	569,926	49,452	
Total utility plant in service directly assignable	13,159,522	1,425,149	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	13,159,522	1,425,149	

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)			8,448	24
Structures and Improvements (341)			49,003	25
Distribution Reservoirs and Standpipes (342)			1,573,285	26
Transmission and Distribution Mains (343)	17,629		7,019,942	27
Fire Mains (344)			0	28
Services (345)	2,274		1,596,204	29
Meters (346)	48,313		1,051,816	30
Hydrants (348)	1,186		652,715	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	69,402	0	11,951,413	
GENERAL PLANT				
Land and Land Rights (389)			4,984	33
Structures and Improvements (390)			23,802	34
Office Furniture and Equipment (391)			9,126	35
Computer Equipment (391.1)			51,921	36
Transportation Equipment (392)	41,938	70,600	209,363	37
Stores Equipment (393)			4,879	38
Tools, Shop and Garage Equipment (394)			105,415	39
Laboratory Equipment (395)			528	40
Power Operated Equipment (396)		(70,600)	16,738	41
Communication Equipment (397)			0	42
SCADA Equipment (397.1)			146,866	43
Miscellaneous Equipment (398)			3,818	44
Other Tangible Property (399)			0	45
Total General Plant	41,938	0	577,440	
Total utility plant in service directly assignable	111,340	0	14,473,331	
Common Utility Plant Allocated to Water Department				0 46
Total utility plant in service	111,340	0	14,473,331	

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

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

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

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

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

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	4,955,439	153,149	27
Fire Mains (344)	0		28
Services (345)	1,099,338	57,373	29
Meters (346)	0		30
Hydrants (348)	550,789	23,310	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	6,605,566	233,832	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	0	0	
Total utility plant in service directly assignable	6,605,566	233,832	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	6,605,566	233,832	

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)	10,470		5,098,118 27
Fire Mains (344)			0 28
Services (345)	1,351		1,155,360 29
Meters (346)			0 30
Hydrants (348)	704		573,395 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	12,525	0	6,826,873
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	12,525	0	6,826,873
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	12,525	0	6,826,873

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)	268,223	2.90%	10,859	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	17,072	1.80%	420	6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	285,295		11,279	
PUMPING PLANT				
Structures and Improvements (321)	233,758	3.20%	8,564	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	229,430	4.40%	14,159	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	15,816	4.40%	0	15
Total Pumping Plant	479,004		22,723	
WATER TREATMENT PLANT				
Structures and Improvements (331)	145,014	3.20%	10,253	16
Water Treatment Equipment (332)	292,107	3.30%	18,866	17
Total Water Treatment Plant	437,121		29,119	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	36,761	3.20%	1,568	18
Distribution Reservoirs and Standpipes (342)	361,633	1.90%	29,892	19
Transmission and Distribution Mains (343)	589,164	1.30%	85,706	20
Fire Mains (344)	0			21
Services (345)	290,240	2.90%	43,972	22
Meters (346)	77,731	5.50%	52,468	23
Hydrants (348)	119,604	2.20%	13,686	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					279,082	4
315					0	5
316					17,492	6
317					0	7
	0	0	0	0	296,574	
321					242,322	8
322					0	9
323					0	10
324					0	11
325					243,589	12
326					0	13
327					0	14
328					15,816	15
	0	0	0	0	501,727	
331					155,267	16
332					310,973	17
	0	0	0	0	466,240	
341					38,329	18
342					391,525	19
343	17,629				657,241	20
344					0	21
345	2,274				331,938	22
346	48,313	10,231	605		72,260	23
348	1,186				132,104	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	1,475,133		227,292	
GENERAL PLANT				
Structures and Improvements (390)	20,032	2.90%	690	26
Office Furniture and Equipment (391)	7,004	5.80%	505	27
Computer Equipment (391.1)	49,199	26.70%	2,722	28
Transportation Equipment (392)	98,158	13.00%	21,788	29
Stores Equipment (393)	3,526	5.80%	283	30
Tools, Shop and Garage Equipment (394)	82,816	5.80%	6,114	31
Laboratory Equipment (395)	528	5.80%	0	32
Power Operated Equipment (396)	20,914	7.50%	787	33
Communication Equipment (397)	0	15.00%	0	34
SCADA Equipment (397.1)	55,075	15.00%	22,030	35
Miscellaneous Equipment (398)	854	5.80%	221	36
Other Tangible Property (399)	0			37
Total General Plant	338,106		55,140	
Total accum. prov. directly assignable	3,014,659		345,553	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	3,014,659		345,553	

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
	69,402	10,231	605	0	1,623,397
390					20,722 26
391					7,509 27
391.1					51,921 28
392	41,938		5,932	13,490	97,430 29
393					3,809 30
394					88,930 31
395					528 32
396				(13,490)	8,211 33
397					0 34
397.1					77,105 35
398					1,075 36
399					0 37
	41,938	0	5,932	0	357,240
	111,340	10,231	6,537	0	3,245,178
					0 38
	111,340	10,231	6,537	0	3,245,178

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
SOURCE OF SUPPLY PLANT			
Structures and Improvements (311)	0		1
Collecting and Impounding Reservoirs (312)	0		2
Lake, River and Other Intakes (313)	0		3
Wells and Springs (314)	0		4
Infiltration Galleries and Tunnels (315)	0		5
Supply Mains (316)	0		6
Other Water Source Plant (317)	0		7
Total Source of Supply Plant	0		0
PUMPING PLANT			
Structures and Improvements (321)	0		8
Boiler Plant Equipment (322)	0		9
Other Power Production Equipment (323)	0		10
Steam Pumping Equipment (324)	0		11
Electric Pumping Equipment (325)	0		12
Diesel Pumping Equipment (326)	0		13
Hydraulic Pumping Equipment (327)	0		14
Other Pumping Equipment (328)	0		15
Total Pumping Plant	0		0
WATER TREATMENT PLANT			
Structures and Improvements (331)	0		16
Water Treatment Equipment (332)	0		17
Total Water Treatment Plant	0		0
TRANSMISSION AND DISTRIBUTION PLANT			
Structures and Improvements (341)	0		18
Distribution Reservoirs and Standpipes (342)	0		19
Transmission and Distribution Mains (343)	367,707	1.30%	65,348
Fire Mains (344)	0		21
Services (345)	178,727	2.90%	32,693
Meters (346)	0		23
Hydrants (348)	75,254	2.20%	12,366

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 16
332					0 17
	0	0	0	0	0
341					0 18
342					0 19
343	10,470				422,585 20
344					0 21
345	1,351				210,069 22
346					0 23
348	704				86,916 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	621,688		110,407
GENERAL PLANT			
Structures and Improvements (390)	0		26
Office Furniture and Equipment (391)	0		27
Computer Equipment (391.1)	0		28
Transportation Equipment (392)	0		29
Stores Equipment (393)	0		30
Tools, Shop and Garage Equipment (394)	0		31
Laboratory Equipment (395)	0		32
Power Operated Equipment (396)	0		33
Communication Equipment (397)	0		34
SCADA Equipment (397.1)	0		35
Miscellaneous Equipment (398)	0		36
Other Tangible Property (399)	0		37
Total General Plant	0		0
Total accum. prov. directly assignable	621,688		110,407
Common Utility Plant Allocated to Water Department	0		38
Total accum. prov. for depreciation	621,688		110,407

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
	12,525	0	0	0	719,570
390					0 26
391					0 27
391.1					0 28
392					0 29
393					0 30
394					0 31
395					0 32
396					0 33
397					0 34
397.1					0 35
398					0 36
399					0 37
	0	0	0	0	0
	12,525	0	0	0	719,570
					0 38
	12,525	0	0	0	719,570

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

Sources of Water Supply					
Month	Purchased Water Gallons (000's)	Surface Water Gallons (000's)	Ground Water Gallons (000's)	Total Gallons All Methods (000's)	
(a)	(b)	(c)	(d)	(e)	
January			43,624	43,624	1
February			37,437	37,437	2
March			41,711	41,711	3
April			42,122	42,122	4
May			45,318	45,318	5
June			43,409	43,409	6
July			52,573	52,573	7
August			47,429	47,429	8
September			39,434	39,434	9
October			43,989	43,989	10
November			38,807	38,807	11
December			40,523	40,523	12
Total annual pumpage	0	0	516,376	516,376	
Less: Water sold				393,632	13
Volume pumped but not sold				122,744	14
Volume sold as a percent of volume pumped				76%	15
Volume used for water production, water quality and system maintenance				32,464	16
Volume related to equipment/system malfunction				15,232	17
Non-utility volume NOT included in water sales				2,975	18
Total volume not sold but accounted for				50,671	19
Volume pumped but unaccounted for				72,073	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.)				2,495	24
Date of maximum: 7/23/2006					25
Cause of maximum: LAWN WATERING					26
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				716	27
Date of minimum: 6/8/2006					28
Total KWH used for pumping for the year				1,555,951	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
408 W. 10TH STREET, KAUKAUNA	#10	660	10	763,200	Yes	1
308 ELM STREET, KAUKAUNA	#4	726	10	784,800	Yes	2
505 DODGE STREET, KAUKAUNA	#5	524	12	244,800	Yes	3
1020 BLACKWELL ST, KAUKAUNA	#8	700	15	619,200	Yes	4
101 RIVER STREET, KAUKAUNA	#9	620	18	1,440,000	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				

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 BOOSTER	#10 WELL	#2 BOOSTER	1
Location	KAUKAUNA	KAUKAUNA	KAUKAUNA	2
Purpose	B	P	B	3
Destination	D	R	D	4
Pump Manufacturer	LAYNE NW	GOULDS	LAYNE NW	5
Year Installed	1998	2005	1998	6
Type	VERTICAL TURBINE	SUBMERSIBLE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,200	540	1,200	8
Pump Motor or Standby Engine Mfr	US	HITACHI	US	9 10
Year Installed	1998	2005	1998	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	100	100	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#3 BOOSTER	#4 WELL	#5 WELL	14
Location	KAUKAUNA	KAUKAUNA	KAUKAUNA	15
Purpose	B	P	P	16
Destination	D	R	R	17
Pump Manufacturer	LAYNE NW	SIMMONS	LAYNE NW	18
Year Installed	1967	1994	1953	19
Type	VERTICAL TURBINE	SUBMERSIBLE	VERTICAL TURBINE	20
Actual Capacity (gpm)	2,000	700	200	21
Pump Motor or Standby Engine Mfr	CONTINENTAL	SIMMONS	US	22 23
Year Installed	1967	1994	1979	24
Type	PROPANE	ELECTRIC	ELECTRIC	25
Horsepower	150	60	30	26

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	#6 BOOSTER	#7 BOOSTER	#8 WELL	1
Location	KAUKAUNA	KAUKAUNA	KAUKAUNA	2
Purpose	B	B	P	3
Destination	D	D	T	4
Pump Manufacturer	GOULDS	PEERLESS	SIMMONS	5
Year Installed	1991	1999	1997	6
Type	CENTRIFUGAL	CENTRIFUGAL	SUBMERSIBLE	7
Actual Capacity (gpm)	700	550	600	8
Pump Motor or Standby Engine Mfr	MARATHON	US ELECTRICAL	HITACHI	9 10
Year Installed	1985	1999	1997	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	20	20	100	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#9 WELL			14
Location	KAUKAUNA			15
Purpose	P			16
Destination	T			17
Pump Manufacturer	LAYNE NW			18
Year Installed	1976			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	1,200			21
Pump Motor or Standby Engine Mfr	US			22 23
Year Installed	1976			24
Type	ELECTRIC			25
Horsepower	100			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#1	#2	ANN STREET	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	ET	3
Year constructed	1901	1940	1999	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	50	50	155	6
Total capacity in gallons (actual)	284,000	295,000	500,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	OTHER	OTHER		10
Filters, type (gravity, pressure, other, none)	PRESSURE	PRESSURE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.1600	1.5400		12
Is a corrosion control chemical used (yes, no)?	Y	Y		13
Is water fluoridated (yes, no)?	N	N		14

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	INDUSTRIAL		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1974		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	155		6
Total capacity in gallons (actual)	500,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)			9
Points of application (wellhouse, central facilities, booster station, other)			10
Filters, type (gravity, pressure, other, none)			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			12
Is a corrosion control chemical used (yes, no)?			13
Is water fluoridated (yes, no)?			14
			15
			16
			17
			18
			19
			20
			21
			22
			23
			24
			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	4.000	6,990	0	0	0	6,990	1
P	D	4.000	80	0	0	0	80	2
M	D	6.000	160,185	0	4,770	0	155,415	3
M	T	6.000	3,959	0	0	0	3,959	4
P	D	6.000	3,761	600	0	0	4,361	5
M	D	8.000	30,348	0	300	0	30,048	6
M	T	8.000	2,772	0	0	0	2,772	7
P	D	8.000	94,792	7,650	0	0	102,442	8
M	D	10.000	32,979	0	750	0	32,229	9
P	D	10.000	20,873	0	0	0	20,873	10
M	D	12.000	26,609	0	0	0	26,609	11
P	D	12.000	75,841	7,085	0	0	82,926	12
M	D	14.000	120	0	0	0	120	13
M	D	16.000	11,574	0	0	0	11,574	14
Total Within Municipality			470,883	15,335	5,820	0	480,398	
Total Utility			470,883	15,335	5,820	0	480,398	

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)	
L	0.625	666	0	0	0	666		1
M	0.750	2,020	0	0	0	2,020		2
M	1.000	2,941	126	73	0	2,994	231	3
M	1.250	25	0	0	0	25		4
M	1.500	43	3	1	0	45		5
M	2.000	64	1	0	0	65		6
M	4.000	20	0	1	0	19		7
M	6.000	8	0	0	0	8		8
M	8.000	1	0	0	0	1		9
Total Utility		5,788	130	75	0	5,843	231	

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	5,961	720	410	0	6,271	627	1
0.750	127	0	17		110	8	2
1.000	118	8	13	0	113	29	3
1.500	52	22	11	0	63	17	4
2.000	33	8	4	0	37	2	5
3.000	21	2	1	0	22	1	6
4.000	7	3	2	0	8	3	7
6.000	1	3	0	0	4	1	8
8.000	0	1		0	1	0	9
12.000	0	1		0	1	0	10
Total:	6,320	768	458	0	6,630	688	

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	5,418	293	4	2	1	553	6,271	1
0.750	95	2	0	0	0	13	110	2
1.000	10	72	3	10	3	15	113	3
1.500	0	42	4	3	1	13	63	4
2.000	0	19	5	3	1	9	37	5
3.000	0	10	3	3	0	6	22	6
4.000	0	2	0	4	0	2	8	7
6.000	0	0	1	0	3	0	4	8
8.000					1		1	9
12.000					1		1	10
Total:	5,523	440	20	25	11	611	6,630	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	818	27	11		834	2
Total Fire Hydrants	818	27	11	0	834	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	1,668
Number of distribution system valves end of year:	2,151
Number of distribution valves operated during year:	475

WATER OPERATING SECTION FOOTNOTES

Water Operating Revenues & Expenses (Page W-01)

General footnotes

Account #460 - Unmetered Sales - Decrease is due to 2005 increases in bulk water sales, including Calpine Fox who purchased water during the construction of their electric generation facility in the Town of Kaukauna. These sales did not recur in 2006.

Account #462 - Private Fire Protection Service - Decrease is due to a 2005 audit that discovered existing customers were not being properly billed for private fire protection. In 2005, KU updated its billing and billed customers for two years previous service. This back billing did not recur in 2006.

Account #467 - Interdepartmental Sales - Decrease is due to identifying a metering issue on a meter that measured the amount of water used by the Electric Utility. The Electric Utility uses the water for cooling at a couple of its hydro facilities. The metering issue was resolved in 2006.

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

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

Return on Net Investment - This amount represents the sewer's portion of the calculated return on the Water Meters and Water AMR (ERTS). This is calculated as part fo the joint meter allocation.

Water Operation & Maintenance Expenses (Page W-05)

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

Account #631 - Maintenance of Structure & Improvement - The increase is due to costs incurred maintaining the buildings, including repainting.

Account #640 - Operation Supervision and Engineering - Decrease is due to a reallocation of labor costs to the appropriate labor accounts in 2006.

Account #651 - Maintenance of Structure & Improvement - Increase is due to an increase in maintenance to the Water Treatment Building, including repainting.

Account #662 - Transmission & Distribution Line Expenses - Decrease is due to a reduction in labor hours and labor costs flushing hydrants and mains in 2006.

Account #673 - Maintenance of Transmission and Distribution Mains - Decrease is due to a decrease in the severity of main breaks in 2006 as compared to 2005. In 2005, a main break under the Thilmany Mill exceeded \$35,000 to repair.

Account #932 - Maintenance of General Plant - Increase is due to additional costs incurred maintaining the general office building and computers. With the addition of the IT Manager in 2005, additional costs were incurred in 2006 updating existing computers and servers.

WATER OPERATING SECTION FOOTNOTES

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

General footnotes

Account #346 - Meters - is comprised of the Meter and Automated Meter Reading (AMR) Devices as follows:

Activity	Meters	Meter AMR	Total
Beg of Year	\$ 722,458	\$ 133,646	\$ 856,104
Additions	107,525	136,500	244,025
Retirements	48,313	-0-	48,313
End of Year	\$ 781,670	\$ 270,146	\$ 1,051,816

If Adjustments for any account are nonzero, please explain.

Account 392 - Transportation Equipment - A 2005 backhoe previously included in Account 396 - Power Operated Equipment - was reclassified to the proper account in 2006.

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

General footnotes

Account #346 - Meters - is comprised of the Meter and the Automated Meter Reading (AMR) Devices as follows:

Activity	Meters	Meter AMR	Total
Beg of Year	\$ 70,995	\$ 6,736	\$ 77,731
Accruals	41,364	11,104	52,468
Retirements	48,313	0	48,313
Cost of Removal	10,231	0	10,231
Salvage	605	0	605
End of Year	\$ 54,420	\$ 17,840	\$ 72,260

If Adjustments for any account are nonzero, please explain.

Account 392 - Transportation Equipment - A 2005 backhoe previously included in Account 396 - Power Operated Equipment - was reclassified to the proper account in 2006. The accumulated depreciation associated with the backhoe was adjusted to the proper accumulated depreciation account in 2006. The proceeds from the sale of the old backhoe recorded in Account 396 was also reclassified to Account 392.

Water Mains (Page W-21)

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

The Utility does not normally construct new water main. Developers pay for construction of all main extensions. The Utility, however, does reimburse the developers for oversizing.

The Utility also contracts on an ongoing basis for main relays performed in conjunction with the City of Kaukauna Public Works Department (Sewer). The Utility finances these projects by debt issuance or the Utility's earnings.

WATER OPERATING SECTION FOOTNOTES

Water Services (Page W-22)

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

For services installed by the developers, the basis for recording the cost is either an amount supplied by the developers or a composite of costs quoted on similar projects. These costs are the responsibility of the developers.

For services installed by the Utility, or Utility contractor, as part of a relay project, costs are financed by debt issuance or the Utility's earnings.

Meters (Page W-23)

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

Currently meters 1" or smaller are being tested every 10 years. Currently the utility is implementing an AMR system which requires the removal of the majority of the meters. This project which began in 2005 is scheduled for completion in 2007.

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. These meters were purchased new in 2006.

Hydrants and Distribution System Valves (Page W-24)

General footnotes

During 2006, less than half the valves were operated due to an emphasis on installing the Automated Meter Reading (AMR) ERTS. A greater emphasis on valve operation will be implemented in 2007.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Electricity			
Sales of Electricity (440-448)	44,057,606	43,121,668	1
Total Sales of Electricity	44,057,606	43,121,668	
Other Operating Revenues			
Forfeited Discounts (450)	33,708	33,234	2
Miscellaneous Service Revenues (451)	18,723	20,029	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	161,160	144,911	5
Interdepartmental Rents (455)	9,702	9,702	6
Other Electric Revenues (456)	43,359	66,660	7
Total Other Operating Revenues	266,652	274,536	
Total Operating Revenues	44,324,258	43,396,204	
Operation and Maintenance Expenses			
Power Production Expenses (500-557)	35,252,856	35,346,438	8
Transmission Expenses (560-573)	0	0	9
Distribution Expenses (580-598)	1,198,874	1,133,464	10
Customer Accounts Expenses (901-905)	440,190	412,756	11
Sales Expenses (911-916)	34,870	19,985	12
Administrative and General Expenses (920-932)	1,699,588	1,583,233	13
Total Operation and Maintenance Expenses	38,626,378	38,495,876	
Other Expenses			
Depreciation Expense (403)	1,677,731	1,548,760	14
Amortization Expense (404-407)		0	15
Taxes (408)	1,555,805	1,340,880	16
Total Other Expenses	3,233,536	2,889,640	
Total Operating Expenses	41,859,914	41,385,516	
NET OPERATING INCOME	2,464,344	2,010,688	

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	33,708	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	33,708	
Miscellaneous Service Revenues (451):		
TEMPORARY SERVICE FEES	6,350	3
NEUTRAL ISOLATOR FEES	458	4
RECONNECTION AND NSF CHARGES	11,915	5
Total Miscellaneous Service Revenues (451)	18,723	
Sales of Water and Water Power (453):		
NONE		6
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
POLE RENTAL	156,160	7
WPPI ISLAND STREET PEAKER PLANT LAND RENT	5,000	8
Total Rent from Electric Property (454)	161,160	
Interdepartmental Rents (455):		
RENT FROM WATER UTILITY	9,702	9
Total Interdepartmental Rents (455)	9,702	
Other Electric Revenues (456):		
SALES TAX DISCOUNT	2,949	10
JOINT TRENCHING	23,666	11
WPPI ISLAND STREET PEAKER PLANT RELIABILITY	16,300	12
SCRAP METAL SOLD	444	13
Total Other Electric Revenues (456)	43,359	

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		1
Fuel (501)	0		2
Steam Expenses (502)	0		3
Steam from Other Sources (503)	0		4
Steam Transferred -- Credit (504)	0		5
Electric Expenses (505)	0		6
Miscellaneous Steam Power Expenses (506)	0		7
Rents (507)	0		8
Maintenance Supervision and Engineering (510)	0		9
Maintenance of Structures (511)	0		10
Maintenance of Boiler Plant (512)	0		11
Maintenance of Electric Plant (513)	0		12
Maintenance of Miscellaneous Steam Plant (514)	0		13
Total Steam Power Generation Expenses	0	0	
HYDRAULIC POWER GENERATION EXPENSES			
Operation Supervision and Engineering (535)	90,085	91,571	14
Water for Power (536)	36,174	2,565	15
Hydraulic Expenses (537)	92,559	81,029	16
Electric Expenses (538)	229,977	212,047	17
Miscellaneous Hydraulic Power Generation Expenses (539)	181,392	188,721	18
Rents (540)	0	0	19
Maintenance Supervision and Engineering (541)	65,790	65,789	20
Maintenance of Structures (542)	14,719	6,712	21
Maintenance of Reservoirs, Dams and Waterways (543)	17,982	1,417	22
Maintenance of Electric Plant (544)	528,875	359,913	23
Maintenance of Miscellaneous Hydraulic Plant (545)	0		24
Total Hydraulic Power Generation Expenses	1,257,553	1,009,764	
OTHER POWER GENERATION EXPENSES			
Operation Supervision and Engineering (546)	6,297	5,240	25
Fuel (547)	0	0	26
Generation Expenses (548)	5,594	8,319	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)	55	1,375	28
Rents (550)	0	0	29
Maintenance Supervision and Engineering (551)	5,489	5,635	30
Maintenance of Structures (552)	5,631	349	31
Maintenance of Generating and Electric Plant (553)	17,327	1,970	32
Maintenance of Miscellaneous Other Power Generating Plant (554)		0	33
Total Other Power Generation Expenses	40,393	22,888	
OTHER POWER SUPPLY EXPENSES			
Purchased Power (555)	33,679,936	34,044,039	34
System Control and Load Dispatching (556)	274,974	269,747	35
Other Expenses (557)		0	36
Total Other Power Supply Expenses	33,954,910	34,313,786	
Total Power Production Expenses	35,252,856	35,346,438	
TRANSMISSION EXPENSES			
Operation Supervision and Engineering (560)		0	37
Load Dispatching (561)		0	38
Station Expenses (562)		0	39
Overhead Line Expenses (563)		0	40
Underground Line Expenses (564)		0	41
Miscellaneous Transmission Expenses (566)		0	42
Rents (567)		0	43
Maintenance Supervision and Engineering (568)		0	44
Maintenance of Structures (569)		0	45
Maintenance of Station Equipment (570)		0	46
Maintenance of Overhead Lines (571)		0	47
Maintenance of Underground Lines (572)		0	48
Maintenance of Miscellaneous Transmission Plant (573)		0	49
Total Transmission Expenses		0	0
DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (580)	255,034	238,376	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)	89,586	96,200	51
Station Expenses (582)	71,738	31,664	52
Overhead Line Expenses (583)	44,230	18,876	53
Underground Line Expenses (584)	28,603	36,321	54
Street Lighting and Signal System Expenses (585)	355	225	55
Meter Expenses (586)	(33,275)	30,557	56
Customer Installations Expenses (587)	0	0	57
Miscellaneous Distribution Expenses (588)	205,676	153,220	58
Rents (589)	0	0	59
Maintenance Supervision and Engineering (590)	42,245	30,033	60
Maintenance of Structures (591)	837	1,734	61
Maintenance of Station Equipment (592)	95,641	94,423	62
Maintenance of Overhead Lines (593)	312,254	326,139	63
Maintenance of Underground Lines (594)	49,105	47,084	64
Maintenance of Line Transformers (595)	10,162	11,621	65
Maintenance of Street Lighting and Signal Systems (596)	26,077	16,227	66
Maintenance of Meters (597)	0	115	67
Maintenance of Miscellaneous Distribution Plant (598)	606	649	68
Total Distribution Expenses	1,198,874	1,133,464	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	52,826	49,801	69
Meter Reading Expenses (902)	128,290	138,122	70
Customer Records and Collection Expenses (903)	198,835	170,898	71
Uncollectible Accounts (904)	60,239	53,935	72
Miscellaneous Customer Accounts Expenses (905)	0	0	73
Total Customer Accounts Expenses	440,190	412,756	
SALES EXPENSES			
Supervision (911)	0	0	74
Demonstrating and Selling Expenses (912)	0	467	75
Advertising Expenses (913)	34,870	19,518	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	34,870	19,985	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	203,559	197,126	78
Office Supplies and Expenses (921)	80,668	74,906	79
Administrative Expenses Transferred -- Credit (922)	30,980	34,680	80
Outside Services Employed (923)	20,702	22,220	81
Property Insurance (924)	115,370	125,490	82
Injuries and Damages (925)	114,541	133,076	83
Employee Pensions and Benefits (926)	912,067	846,888	84
Regulatory Commission Expenses (928)	4,613	0	85
Duplicate Charges -- Credit (929)	0	0	86
Miscellaneous General Expenses (930)	72,613	74,262	87
Rents (931)		0	88
Maintenance of General Plant (932)	206,435	143,945	89
Total Administrative and General Expenses	1,699,588	1,583,233	
Total Operation and Maintenance Expenses	38,626,378	38,495,876	

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		501,838	482,189	1
Social Security		218,067	210,828	2
Wisconsin Gross Receipts Tax		841,990	667,411	3
PSC Remainder Assessment		41,309	33,509	4
Other (specify): SOC SEC ALLOCATED TO PLANT		(47,399)	(53,057)	5
Total tax expense		<u>1,555,805</u>	<u>1,340,880</u>	

PROPERTY TAX EQUIVALENT (ELECTRIC)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Outagamie				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.196660				3
County tax rate	mills		4.927150				4
Local tax rate	mills		8.394770				5
School tax rate	mills		8.598700				6
Voc. school tax rate	mills		1.876580				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		23.993860				10
Less: state credit	mills		1.410090				11
Net tax rate	mills		22.583770				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.394770				14
Combined School Tax Rate	mills		10.475280				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.870050				17
Total Tax Rate	mills		23.993860				18
Ratio of Local and School Tax to Total	dec.		0.786453				19
Total tax net of state credit	mills		22.583770				20
Net Local and School Tax Rate	mills		17.761080				21
Utility Plant, Jan. 1	\$	64,874,017	64,874,017				22
Materials & Supplies	\$	789,555	789,555				23
Subtotal	\$	65,663,572	65,663,572				24
Less: Plant Outside Limits	\$	34,022,004	34,022,004				25
Taxable Assets	\$	31,641,568	31,641,568				26
Assessment Ratio	dec.		0.892969				27
Assessed Value	\$	28,254,939	28,254,939				28
Net Local & School Rate	mills		17.761080				29
Tax Equiv. Computed for Current Year	\$	501,838	501,838				30
Tax Equivalent per 1994 PSC Report	\$	451,463					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
Tax equiv. for current year (see note 5)	\$	501,838					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)	896,322		11
Structures and Improvements (331)	5,155,196	19,721	12
Reservoirs, Dams and Waterways (332)	8,293,684	182,440	13
Water Wheels, Turbines and Generators (333)	6,513,922		14
Accessory Electric Equipment (334)	1,659,984	1,009,676	15
Miscellaneous Power Plant Equipment (335)	180,155		16
Roads, Railroads and Bridges (336)	432,172		17
Total Hydraulic Production Plant	23,131,435	1,211,837	
OTHER PRODUCTION PLANT			
Land and Land Rights (340)	27,532		18
Structures and Improvements (341)	149,538		19
Fuel Holders, Producers and Accessories (342)	183,462		20
Prime Movers (343)	971,770		21
Generators (344)	459,072		22
Accessory Electric Equipment (345)	316,480		23
Miscellaneous Power Plant Equipment (346)	12,504		24
Total Other Production Plant	2,120,358	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)			896,322 11
Structures and Improvements (331)			5,174,917 12
Reservoirs, Dams and Waterways (332)	192,089		8,284,035 13
Water Wheels, Turbines and Generators (333)			6,513,922 14
Accessory Electric Equipment (334)	105,000		2,564,660 15
Miscellaneous Power Plant Equipment (335)			180,155 16
Roads, Railroads and Bridges (336)			432,172 17
Total Hydraulic Production Plant	297,089	0	24,046,183
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			27,532 18
Structures and Improvements (341)			149,538 19
Fuel Holders, Producers and Accessories (342)			183,462 20
Prime Movers (343)			971,770 21
Generators (344)			459,072 22
Accessory Electric Equipment (345)			316,480 23
Miscellaneous Power Plant Equipment (346)			12,504 24
Total Other Production Plant	0	0	2,120,358

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)	225,841		34
Structures and Improvements (361)	83,295		35
Station Equipment (362)	8,557,804	316,491	36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	2,821,494	254,819	38
Overhead Conductors and Devices (365)	2,632,026	243,356	39
Underground Conduit (366)	273,791	45,439	40
Underground Conductors and Devices (367)	2,781,131	261,283	41
Line Transformers (368)	4,335,075	72,062	42
Services (369)	1,489,927	126,800	43
Meters (370)	1,528,688	571,088	44
Installations on Customers' Premises (371)	111,281	3,018	45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	1,321,049	29,171	47
Total Distribution Plant	26,161,402	1,923,527	
GENERAL PLANT			
Land and Land Rights (389)	48,915		48
Structures and Improvements (390)	1,855,347		49
Office Furniture and Equipment (391)	163,253	1,957	50
Computer Equipment (391.1)	526,246	88,664	51
Transportation Equipment (392)	1,111,770	316,265	52
Stores Equipment (393)	53,530		53
Tools, Shop and Garage Equipment (394)	503,939		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)	481		225,360 34
Structures and Improvements (361)			83,295 35
Station Equipment (362)	41,570		8,832,725 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	13,163		3,063,150 38
Overhead Conductors and Devices (365)	15,736		2,859,646 39
Underground Conduit (366)			319,230 40
Underground Conductors and Devices (367)	15,949		3,026,465 41
Line Transformers (368)	25,352		4,381,785 42
Services (369)	980		1,615,747 43
Meters (370)	151,938		1,947,838 44
Installations on Customers' Premises (371)			114,299 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	3,949		1,346,271 47
Total Distribution Plant	269,118	0	27,815,811
GENERAL PLANT			
Land and Land Rights (389)			48,915 48
Structures and Improvements (390)			1,855,347 49
Office Furniture and Equipment (391)			165,210 50
Computer Equipment (391.1)	13,325		601,585 51
Transportation Equipment (392)	44,221		1,383,814 52
Stores Equipment (393)			53,530 53
Tools, Shop and Garage Equipment (394)			503,939 54

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Laboratory Equipment (395)	56,427		55
Power Operated Equipment (396)	211,368	475	56
Communication Equipment (397)	489,898		57
Miscellaneous Equipment (398)	18,202		58
Other Tangible Property (399)	0		59
Total General Plant	5,038,895	407,361	
Total utility plant in service directly assignable	56,452,090	3,542,725	
Common Utility Plant Allocated to Electric Department	0		60
Total utility plant in service	56,452,090	3,542,725	

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)			56,427 55
Power Operated Equipment (396)			211,843 56
Communication Equipment (397)			489,898 57
Miscellaneous Equipment (398)			18,202 58
Other Tangible Property (399)			0 59
Total General Plant	57,546	0	5,388,710
Total utility plant in service directly assignable	623,753	0	59,371,062
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	623,753	0	59,371,062

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.
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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)	1,448,667	20,473	38
Overhead Conductors and Devices (365)	1,407,462	12,729	39
Underground Conduit (366)	357,142	32,244	40
Underground Conductors and Devices (367)	2,316,073	96,126	41
Line Transformers (368)	26,247	18,523	42
Services (369)	647,796	5,463	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)	128,992	2,205	47
Total Distribution Plant	6,332,379	187,763	
GENERAL PLANT			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	0		49
Office Furniture and Equipment (391)	0		50
Computer Equipment (391.1)	0		51
Transportation Equipment (392)	0		52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	0		54

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			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)	6,758		1,462,382 38
Overhead Conductors and Devices (365)	8,415		1,411,776 39
Underground Conduit (366)			389,386 40
Underground Conductors and Devices (367)	13,282		2,398,917 41
Line Transformers (368)			44,770 42
Services (369)	426		652,833 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)	386		130,811 47
Total Distribution Plant	29,267	0	6,490,875
GENERAL PLANT			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			0 49
Office Furniture and Equipment (391)			0 50
Computer Equipment (391.1)			0 51
Transportation Equipment (392)			0 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			0 54

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

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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)	97,349		57
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
Total General Plant	97,349	0	
Total utility plant in service directly assignable	6,429,728	187,763	
Common Utility Plant Allocated to Electric Department	0		60
Total utility plant in service	6,429,728	187,763	

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)			97,349 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	97,349
Total utility plant in service directly assignable	29,267	0	6,588,224
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	29,267	0	6,588,224

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)	2,389,765	1.72%	88,839	7
Reservoirs, Dams and Waterways (332)	2,113,793	1.92%	159,146	8
Water Wheels, Turbines and Generators (333)	3,112,326	1.85%	120,508	9
Accessory Electric Equipment (334)	1,435,051	4.17%	88,084	10
Miscellaneous Power Plant Equipment (335)	113,413	3.33%	5,999	11
Roads, Railroads and Bridges (336)	128,314	4.00%	17,287	12
Total Hydraulic Production Plant	9,292,662		479,863	
OTHER PRODUCTION PLANT				
Structures and Improvements (341)	94,014	2.08%	3,110	13
Fuel Holders, Producers and Accessories (342)	47,691	3.03%	5,559	14
Prime Movers (343)	1,101,448	3.03%	0	15
Generators (344)	459,072	3.03%	0	16
Accessory Electric Equipment (345)	207,186	3.03%	9,589	17
Miscellaneous Power Plant Equipment (346)	12,504	4.00%	0	18
Total Other Production Plant	1,921,915		18,258	
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
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
331					2,478,604 7
332	192,089		988		2,081,838 8
333					3,232,834 9
334	105,000	16,731			1,401,404 10
335					119,412 11
336					145,601 12
	<u>297,089</u>	<u>16,731</u>	<u>988</u>	<u>0</u>	<u>9,459,693</u>
341					97,124 13
342					53,250 14
343					1,101,448 15
344					459,072 16
345					216,775 17
346					12,504 18
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,940,173</u>
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)	83,295	3.23%	0	27
Station Equipment (362)	4,461,481	3.23%	280,857	28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	1,322,595	4.07%	119,753	30
Overhead Conductors and Devices (365)	1,304,307	4.00%	109,833	31
Underground Conduit (366)	62,235	2.50%	7,413	32
Underground Conductors and Devices (367)	873,253	3.67%	106,569	33
Line Transformers (368)	1,677,802	3.33%	145,136	34
Services (369)	690,129	4.38%	68,014	35
Meters (370)	68,596	3.70%	64,316	36
Installations on Customers' Premises (371)	86,141	5.50%	6,203	37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	727,041	4.78%	63,749	39
Total Distribution Plant	11,356,875		971,843	
GENERAL PLANT				
Structures and Improvements (390)	979,988	2.56%	47,497	40
Office Furniture and Equipment (391)	140,668	6.25%	10,264	41
Computer Equipment (391.1)	526,246	14.29%	80,584	42
Transportation Equipment (392)	774,583	10.00%	93,262	43
Stores Equipment (393)	30,408	4.55%	2,436	44
Tools, Shop and Garage Equipment (394)	318,440	6.67%	33,613	45
Laboratory Equipment (395)	44,457	4.55%	2,567	46
Power Operated Equipment (396)	112,516	10.00%	17,899	47
Communication Equipment (397)	126,777	7.30%	28,986	48
Miscellaneous Equipment (398)	6,078	10.00%	1,820	49
Other Tangible Property (399)	0			50
Total General Plant	3,060,161		318,928	
Total accum. prov. directly assignable	25,631,613		1,788,892	

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					83,295	27
362	41,570	15,000			4,685,768	28
363					0	29
364	13,163	29,849	1,195		1,400,531	30
365	15,736	14,542	27,026		1,410,888	31
366					69,648	32
367	15,949	15,262	490		949,101	33
368	25,352	7,776	17,012		1,806,822	34
369	980	1,244			755,919	35
370	151,938		1,482		(17,544)	36
371					92,344	37
372					0	38
373	3,949	2,762			784,079	39
	268,637	86,435	47,205	0	12,020,851	
390					1,027,485	40
391					150,932	41
391.1	13,325				593,505	42
392	44,221		4,870		828,494	43
393					32,844	44
394					352,053	45
395					47,024	46
396					130,415	47
397					155,763	48
398					7,898	49
399					0	50
	57,546	0	4,870	0	3,326,413	
	623,272	103,166	53,063	0	26,747,130	

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department	0		51
Total accum. prov. for depreciation	<u><u>25,631,613</u></u>		<u><u>1,788,892</u></u>

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0 51
	623,272	103,166	53,063	0	26,747,130

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
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
331					0 7
332					0 8
333					0 9
334					0 10
335					0 11
336					0 12
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
341					0 13
342					0 14
343					0 15
344					0 16
345					0 17
346					0 18
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
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)	757,347	4.07%	59,240	30
Overhead Conductors and Devices (365)	747,413	4.00%	56,385	31
Underground Conduit (366)	45,329	2.50%	9,332	32
Underground Conductors and Devices (367)	550,225	3.67%	86,520	33
Line Transformers (368)	625	3.33%	1,182	34
Services (369)	392,371	4.38%	28,484	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)	13,753	4.78%	6,209	39
Total Distribution Plant	2,507,063		247,352	
GENERAL PLANT				
Structures and Improvements (390)	0			40
Office Furniture and Equipment (391)	0			41
Computer Equipment (391.1)	0			42
Transportation Equipment (392)	0			43
Stores Equipment (393)	0			44
Tools, Shop and Garage Equipment (394)	0			45
Laboratory Equipment (395)	0			46
Power Operated Equipment (396)	0			47
Communication Equipment (397)	5,841	4.00%	3,894	48
Miscellaneous Equipment (398)	0			49
Other Tangible Property (399)	0			50
Total General Plant	5,841		3,894	
Total accum. prov. directly assignable	2,512,904		251,246	

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	6,758	15,326			794,503 30
365	8,415	7,776			787,607 31
366					54,661 32
367	13,282	12,710			610,753 33
368					1,807 34
369	426	541			419,888 35
370					0 36
371					0 37
372					0 38
373	386	238			19,338 39
	29,267	36,591	0	0	2,688,557
390					0 40
391					0 41
391.1					0 42
392					0 43
393					0 44
394					0 45
395					0 46
396					0 47
397					9,735 48
398					0 49
399					0 50
	0	0	0	0	9,735
	29,267	36,591	0	0	2,698,292

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department	0		51
Total accum. prov. for depreciation	<u><u>2,512,904</u></u>		<u><u>251,246</u></u>

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0 51
	29,267	36,591	0	0	2,698,292

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Line Owned				Total End of Year (f)	
	First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments During Year (e)		
Primary Distribution System Voltage(s) -- Urban						
Pole Lines						
2.4/4.16 kV (4kV)	4			3	1	1
7.2/12.5 kV (12kV)	180		3		183	2
14.4/24.9 kV (25kV)					0	3
Other:						
138 KV	0				0	4
Underground Lines						
2.4/4.16 kV (4kV)					0	5
7.2/12.5 kV (12kV)	300		2		302	6
14.4/24.9 kV (25kV)					0	7
Other:						
NONE					0	8
Primary Distribution System Voltage(s) -- Rural						
Pole Lines						
2.4/4.16 kV (4kV)					0	9
7.2/12.5 kV (12kV)	144		1		145	10
14.4/24.9 kV (25kV)					0	11
Other:						
NONE					0	12
Underground Lines						
2.4/4.16 kV (4kV)					0	13
7.2/12.5 kV (12kV)	140		2	1	141	14
14.4/24.9 kV (25kV)					0	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		2
Nonfarm Customers	6	3
Total	6	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm		7
Nonfarm		8
Total	0	9
Customers served at other than rural rates:		10
Farm	80	11
Nonfarm	1,126	12
Total	1,206	13
Total customers on rural lines at end of year	1,206	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	115,230	Thursday	01/05/2006	20:00	70,980	1
February	02	113,256	Thursday	02/16/2006	11:00	64,161	2
March	03	111,644	Monday	03/13/2006	19:00	69,887	3
April	04	114,239	Monday	04/03/2006	12:00	66,248	4
May	05	114,849	Tuesday	05/30/2006	13:00	69,381	5
June	06	120,410	Friday	06/16/2006	17:00	70,861	6
July	07	129,814	Monday	07/31/2006	17:00	75,928	7
August	08	127,386	Tuesday	08/01/2006	14:00	73,642	8
September	09	110,742	Thursday	09/07/2006	12:00	66,516	9
October	10	106,682	Monday	10/02/2006	19:00	67,344	10
November	11	112,002	Tuesday	11/28/2006	19:00	63,831	11
December	12	116,121	Thursday	12/07/2006	18:00	66,265	12
Total		1,392,375				825,044	
System Name WPPI							

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic	129,078	3
Internal Combustion Turbine	458	4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	129,536	7
Purchases	695,966	8
Interchanges:		9
In (gross)		9
Out (gross)	458	10
Net	(458)	11
Transmission for/by others (wheeling):		12
Received		12
Delivered		13
Net	0	14
Total Source of Energy	825,044	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	793,668	18
Sales For Resale	1,800	19
Energy Used by the Company (excluding station use):		20
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	0	23
Total Sold and Used	795,468	24
Energy Losses:		25
Transmission Losses (if applicable)		26
Distribution Losses	29,576	27
Total Energy Losses	29,576	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	3.5848%	29
Total Disposition of Energy	825,044	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	RG-1	11,240	109,972	1
RURAL RESIDENTIAL - LARGE	RG-1	127	3,592	2
RURAL RESIDENTIAL - SMALL	RG-1	1,026	12,620	3
Total Sales for Residential Sales		12,393	126,184	
Commercial & Industrial				
SMALL POWER SERVICE	CP-1	138	34,393	4
LARGE POWER TIME-OF-DAY SERVICE	CP-2	45	69,887	5
INDUSTRIAL POWER TIME-OF-DAY SERVICE	CP-3	2	62,607	6
LARGE INDUSTRIAL POWER TIME-OF-DAY	CP-4	2	466,885	7
GENERAL SERVICE	GS-1	1,223	28,413	8
INTERDEPARTMENTAL SALES	GS-1	30	1,935	9
PUBLIC AUTHORITY	GS-1	90	1,478	10
Total Sales for Commercial & Industrial		1,530	665,598	
Public Street & Highway Lighting				
STREET LIGHTING SERVICE	MS-1	9	1,886	11
Total Sales for Public Street & Highway Lighting		9	1,886	
Sales for Resale				
FIRM STANDBY AND MAINTENANCE SERVICE	CP-6	1	1	12
GENERATION CREDIT - WPPI CONTRACT	NA		1	13
Total Sales for Sales for Resale		1	2	
TOTAL SALES FOR ELECTRICITY		13,933	793,670	

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)	
		7,022,136	852,514	7,874,650	1
		208,122	30,622	238,744	2
		779,373	106,641	886,014	3
0	0	8,009,631	989,777	8,999,408	
117,504	152,368	1,910,395	263,839	2,174,234	4
199,542	234,207	3,536,324	466,255	4,002,579	5
160,912	214,727	2,882,348	465,278	3,347,626	6
746,404	883,774	18,555,426	3,336,168	21,891,594	7
		1,865,718	220,812	2,086,530	8
		121,817	14,932	136,749	9
		98,759	11,561	110,320	10
1,224,362	1,485,076	28,970,787	4,778,845	33,749,632	
		298,422	14,476	312,898	11
0	0	298,422	14,476	312,898	
		114,169		114,169	12
		881,499		881,499	13
0	0	995,668	0	995,668	
1,224,362	1,485,076	38,274,508	5,783,098	44,057,606	

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	KAUKAUNA				2
Type of Power Purchased (firm, dump, etc.)	FIRM				3
Voltage at Which Delivered	138000				4
Point of Metering	KAUKAUNA				5
Total of 12 Monthly Maximum Demands -- kW	1,187,958				6
Average load factor	80.2535%				7
Total Cost of Purchased Power	33,679,936				8
Average cost per kWh	0.0484				9
On-Peak Hours (if applicable)	07:00 to 21:00				10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	24,503	31,216			12
February	23,161	28,212			13
March	26,293	29,882			14
April	22,109	29,652			15
May	25,285	30,188			16
June	28,571	33,584			17
July	28,790	40,594			18
August	31,808	36,163			19
September	25,732	34,886			20
October	25,096	31,548			21
November	24,749	30,210			22
December	23,266	30,468			23
Total kWh (000)	309,363	386,603			24

Particulars	(d)		(e)		
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)	129,078	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	1,221,378	15
Cost per kWh of Net Generation (\$)	9	16
Monthly Net Generation --- kWh (000):		
January	15,263	17
February	12,787	18
March	13,713	19
April	14,487	20
May	13,907	21
June	8,706	22
July	6,544	23
August	5,672	24
September	5,899	25
October	10,699	26
November	8,870	27
December	12,531	28
Total kWh (000)	129,078	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?	██████████	40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?	██████████	47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)	
Name of Plant	COMB LOCKS AUK CITY PLT .ITTLE CHUTE NEW BADGER				1
Unit Identification	1 & 2	1, 2	1, 2 &3	1 & 2	2
Type of Generation	HYDRO	HYDRO	HYDRO	HYDRO	3
kWh Net Generation (000)	36,432	29,957	18,684	14,949	4
Is Generation Metered or Estimated?	M	M	M	M	5
Is Exciter & Station Use Metered or Estimated?	M	M	M	M	6
60-Minute Maximum Demand--kW (est. if not meas.)					7
Date and Hour of Such Maximum Demand					8
Load Factor					9
Maximum Net Generation in Any One Day					10
Date of Such Maximum					11
Number of Hours Generators Operated					12
Maximum Continuous or Dependable Capacity--kW					13
Is Plant Owned or Leased?	O	O	O	O	14
Total Production Expenses	125,321	595,609	189,533	106,759	15
Cost per kWh of Net Generation (\$)	3.4399	19.8821	10.1441	7.1415	16
Monthly Net Generation --- kWh (000):					
January	4,278	3,602	2,299	2,045	17
February	3,831	3,182	1,327	1,778	18
March	3,924	3,406	1,662	1,725	19
April	4,125	3,481	2,460	1,660	20
May	4,065	3,399	2,042	1,221	21
June	2,605	2,354	1,420	216	22
July	2,002	1,763	1,099	80	23
August	1,367	1,410	769	575	24
September	278	1,809	1,096	891	25
October	3,421	1,838	1,799	1,228	26
November	2,153	1,750	1,437	1,482	27
December	4,383	1,963	1,274	2,048	28
Total kWh (000)	36,432	29,957	18,684	14,949	29
Gas Consumed--Therms					30
Average Cost per Therm Burned (\$)					31
Fuel Oil Consumed Barrels (42 gal.)					32
Average Cost per Barrel of Oil Burned (\$)					33
Specific Gravity					34
Average BTU per Gallon					35
Lubricating Oil Consumed--Gallons					36
Average Cost per Gallon (\$)					37
kWh Net Generation per Gallon of Fuel Oil					38
kWh Net Generation per Gallon of Lubr. Oil					39
Does plant produce steam for heating or other purposes in addition to elec. generation?					40
Coal consumed--tons (2,000 lbs.)					42
Average Cost per Ton (\$)					43
Kind of Coal Used					44
Average BTU per Pound					45
Water Evaporated--Thousands of Pounds					46
Is Water Evaporated, Metered or Estimated?					47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel					48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.					49
Based on Total Coal Used at Plant					50
Based on Coal Used Solely in Electric Generation					51
Average BTU per kWh Net Generation					52
Total Cost of Fuel (Oil and/or Coal)					53
per kWh Net Generation (\$)					54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)	
Name of Plant	OLD BADGER ³ IDE CROCHE				1
Unit Identification	3 & 4	1,2,3,4			2
Type of Generation	HYDRO	HYDRO			3
kWh Net Generation (000)	13,991	15,065			4
Is Generation Metered or Estimated?	M	M			5
Is Exciter & Station Use Metered or Estimated?	M	M			6
60-Minute Maximum Demand--kW (est. if not meas.)					7
Date and Hour of Such Maximum Demand					8
Load Factor					9
Maximum Net Generation in Any One Day					10
Date of Such Maximum					11
Number of Hours Generators Operated					12
Maximum Continuous or Dependable Capacity--kW					13
Is Plant Owned or Leased?	O	O			14
Total Production Expenses	76,062	128,094			15
Cost per kWh of Net Generation (\$)	5.4365	8.5028			16
Monthly Net Generation --- kWh (000):					
January	1,321	1,718			17
February	1,184	1,485			18
March	1,469	1,527			19
April	1,148	1,613			20
May	1,651	1,529			21
June	1,039	1,072			22
July	778	822			23
August	941	610			24
September	1,000	825			25
October	1,125	1,288			26
November	1,034	1,014			27
December	1,301	1,562			28
Total kWh (000)	13,991	15,065			29
Gas Consumed--Therms					30
Average Cost per Therm Burned (\$)					31
Fuel Oil Consumed Barrels (42 gal.)					32
Average Cost per Barrel of Oil Burned (\$)					33
Specific Gravity					34
Average BTU per Gallon					35
Lubricating Oil Consumed--Gallons					36
Average Cost per Gallon (\$)					37
kWh Net Generation per Gallon of Fuel Oil					38
kWh Net Generation per Gallon of Lubr. Oil					39
Does plant produce steam for heating or other purposes in addition to elec. generation?					40
Coal consumed--tons (2,000 lbs.)					41
Average Cost per Ton (\$)					42
Kind of Coal Used					43
Average BTU per Pound					44
Water Evaporated--Thousands of Pounds					45
Is Water Evaporated, Metered or Estimated?					46
Lbs. of Steam per Lb. of Coal or Equivalent Fuel					47
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.					48
Based on Total Coal Used at Plant					49
Based on Coal Used Solely in Electric Generation					50
Average BTU per kWh Net Generation					51
Total Cost of Fuel (Oil and/or Coal)					52
per kWh Net Generation (\$)					53
					54

STEAM PRODUCTION PLANTS

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

Boilers

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

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)	1
GAS TURBIN	1	1969	TURBINE	GENERAL ELECTRIC	5,100	25,000	1
Total						<u><u>25,000</u></u>	

STEAM PRODUCTION PLANTS (cont.)

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

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

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

Generators						
Year Installed (h)	Voltage (kV) (i)	kWh Generated	Rated Unit Capacity		Total Rated	Total Maximum
		by Each Unit Generator During Yr. (000's) (j)	kW (k)	kVA (l)	Plant Capacity (kW) (m)	Continuous Plant Capacity (kW) (n)
1969	12	458	20,000	21,176	20,000	20,000
Total		458	20,000	21,176	20,000	20,000

1

HYDRAULIC GENERATING PLANTS

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

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers				Rated HP Each Unit (h)	
				Unit No. (e)	Year Installed (f)	RPM (g)			
COMB LOCKS	FOX RIVER	REMOTE	TUBE	2	1,988	900	4,333	1	
KAUK CITY PLT	FOX RIVER	REMOTE	VERTIC	2	1,941	139	3,300	2	
LITTLE CHUTE	FOX RIVER	REMOTE	VERTIC	3	1,948	112	1,600	3	
NEW BADGER	FOX RIVER	REMOTE	VERTIC	2	1,928	150	2,475	4	
OLD BADGER	FOX RIVER	REMOTE	HORIZC	2	1,907	180	1,515	5	
RAPIDE CROCHE	FOX RIVER	REMOTE	VERTIC	4	1,926	90	800	6	
Total							14,023		

HYDRAULIC GENERATING PLANTS (cont.)

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

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)	
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity				
					kW (n)	kVA (o)			
20	19	1,988	4	36,432	3,100	3,875	6,200	6,200	1
22	22	1,941	4	29,958	2,400	3,000	4,800	4,800	2
14	14	1,948	2	18,684	1,100	1,375	3,300	3,300	3
24	24	1,928	2	14,949	1,800	2,200	3,600	3,600	4
22	22	1,907	2	13,990	1,000	1,100	2,000	2,000	5
9	9	1,926	2	15,065	600	750	2,400	2,400	6
Total				129,078	10,000	12,300	22,300	22,300	

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					1
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	"OO" SUB	Ann St	Central	Comb Loc 1	Comb Loc 2	1
Voltage--High Side	34	34	138	34	138	2
Voltage--Low Side	12	12	34	12	34	3
Num. Main Transformers in Operation	1	1	1	1	1	4
Total Capacity of Transformers in kVA	10,500	10,000	50,000	22,500	50,000	5
Number of Spare Transformers on Hand	0	0	0	0	0	6
15-Minute Maximum Demand in kW						7
Dt and Hr of Such Maximum Demand						8
Kwh Output						9

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation					12
	(h)	(i)	(j)	(k)	(l)	
Name of Substation	Delanglade	New Badger	North 1	North 2	Rosehill	13
Voltage--High Side	34	34	34	138	34	14
Voltage--Low Side	12	12	12	34	12	15
Num. of Main Transformers in Operation	1	1	1	1	1	16
Total Capacity of Transformers in kVA	10,500	22,500	20,000	60,000	22,500	17
Number of Spare Transformers on Hand	0	0	0	0	0	18
15-Minute Maximum Demand in kW						19
Dt and Hr of Such Maximum Demand						20
Kwh Output						21

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation					27
	(n)	(o)	(p)	(q)	(r)	
Name of Substation	Thilmany					28
Voltage--High Side	34					29
Voltage--Low Side	12					30
Num. of Main Transformers in Operation	2					31
Capacity of Transformers in kVA	60,000					32
Number of Spare Transformers on Hand	0					33
15-Minute Maximum Demand in kW						34
Dt and Hr of Such Maximum Demand						35
Kwh Output						36

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	17,039	4,523	220,740	1
Acquired during year	5,023	83	3,893	2
Total	22,062	4,606	224,633	3
Retired during year	3,012	62	3,422	4
Sales, transfers or adjustments increase (decrease)			402	5
Number end of year	19,050	4,544	221,613	6
Number end of year accounted for as follows:				7
In customers' use	13,984	4,220	200,667	8
In utility's use	30			9
				10
Locked meters on customers' premises				11
In stock	5,036	324	20,946	12
Total end of year	19,050	4,544	221,613	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				
Mercury Vapor	175	94	79,276	1
Mercury Vapor	400	22	42,409	2
Sodium Vapor	100	1,104	532,041	3
Sodium Vapor	250	559	673,486	4
Sodium Vapor	400	92	177,347	5
Total		1,871	1,504,559	
Ornamental				
Sodium Vapor	100	257	123,854	6
Sodium Vapor	150	75	54,216	7
Sodium Vapor	250	44	53,011	8
Sodium Vapor	400	78	150,360	9
Total		454	381,441	
Other				
NONE		0		10
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Other Operating Revenues (Electric) (Page E-02)

General footnotes

Account #456 - Other Electric Revenues - Decrease is due to a decrease in charges to phone and cable for joint trenching because the number of developments in KU's service territory requiring joint trenching decreased.

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

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

Account #536 - Water for Power - Increase is due to FERC administrative charges for re-licensing the hydro facilities in 2006.

Account #543 - Maintenance of Reservoirs, Dams, and Waterways - Increase is due to grouting the power canal to prevent leaks.

Account #544 - Maintenance of Electric Plant - Increase is due to a major rewind project at the Kaukauna City Plant. While the rewind project was in progress and the hydro facility was taken offline, other maintenance projects at the facility were performed.

Account #553 - Maintenance of Generating & Electric Plant - Increase is due to the inspection and maintenance of the Elm Street Gas Turbine in 2006. These costs did not occur in 2005.

Account #582 - Station Expenses - Increase is due to the increase of labor hours operating the distribution substations in 2006. This included adjustments to station equipment, such as the station transformer taps and relays. It also includes testing and calibrating the equipment at Central Substation as part of the automation process.

Account #583 - Overhead Line Expenses - When transformers are received the labor costs associated with the installation of the transformer is charged to plant from this account. The actual labor to install the transformer is charged to this account as the labor costs are incurred. During 2006, transformers received in 2005 were installed in 2006. This resulted in a low balance in this account in 2005 with an offsetting higher balance in 2006.

Account #586 - Meter Expenses - The decrease in this account is due to implementation of an Automated Meter Reading (AMR) System which began in 2004. There has been an increase in the capitalization of Meter Technician labor costs due to the increase in the purchase and installation of the new electric meters. As meters are received/retired the labor costs associated with the installation/retirement of the meter is charged to plant from this account. Due to the large number of meters exchanged in 2006 the labor estimates which have been consistently used to allocate labor to plant exceeded the actual costs.

Account #588 - Miscellaneous Distribution Expenses - Increase is due to the addition of GIS staff late 2003. A portion of their time is allocated to this account. Also, training and safety costs have increased in 2006 as compared with previous years.

Account #590 - Maintenance Supervision and Engineering - Increase is due to a reallocation of management time to more suitable accounts in 2006. Also there was an increase in the use of consulting services to assist management.

Account #903 - Customer Records & Collection Expenses - Increase in 2006 is due an increase in legal fees resulting from KU's efforts to collect from a large bankrupt customer. KU ultimately collected the bankrupt account in full.

Account #913 - Advertising Expenses - Increase is due KU's effort to promote

ELECTRIC OPERATING SECTION FOOTNOTES

the utility to the public. This includes active community involvement. Also in the 2006 rate study, KU added an energy conservation program. The pro-rated costs for the energy conservation program are charged to this account. Unspent dollars received are included as deferred revenue (253).

Account #932 - Maintenance of General Plant - Increase is due to additional costs incurred maintaining the general office building and computers. With the addition of the IT Manager in 2005, additional costs were incurred in 2006 updating existing computers and servers.

Taxes (Acct. 408 - Electric) (Page E-04)

General footnotes

Account #408 - Taxes - Increase is due to an increase in License Fees assessed by the State of Wisconsin. This assessment is based on outside sales that increased in 2005, assessed in 2006.

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

General footnotes

Account #397 - Communication Equipment - This account is comprised of regular communication equipment and the installation of fiber and related equipment as follows:

Activity	Comm Equip	Comm Equip (Fiber)	Total
Beg of Year	\$ 156,503	\$ 333,395	\$ 489,898
Additions	0	0	0
Retirements	0	0	0
End of Year	\$ 156,503	\$ 333,395	\$ 489,898

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

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.

Account #332 - Reservoirs, Dams, Waterways - The trash racks were replaced at the Combined Locks Hydro and Rapide Croche Hydro (Unit #2).

Account #334 - Accessory Electric Equipment - New switchgear, breakers, and controls were installed on all three units at the Little Chute Hydro. Also, new PLCs (controls) were installed at the Combined Locks Hydro.

Account #362 - Station Equipment - New SCADA Systems were installed at the Kaukauna North Substation and Combined Locks Substation.

Account #370 - Meters - Kaukauna Utilities began an Automated Meter Reading (AMR) System meter exchange in 2004. The utility plans on completing this project within 4 years. The increased dollars in this account represents the costs of replacement meters.

Account #392 - Transportation Equipment - A new digger derrick, dump truck, and two pick-ups were purchased in 2006. Also included is the chassis of a bucket truck purchased at the end of 2006. The bucket truck is being assembled in 2007.

Other Accounts - Due to the large number of work orders processed on an annual basis, the schedule of significant plant additions and retirements is not provided except as noted above. The work order information can be furnished on EXCEL spreadsheets upon request.

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

Account #332 - Reservoirs, Dams, Waterways - The trash racks were replaced at the Combined Locks Hydro and Rapide Croche Hydro (Unit #2).

Account #334 - Accessory Electric Equipment - New switchgear, breakers, and controls were installed on all three units at the Little Chute Hydro.

Account #370 - Meters - Kaukauna Utilities began an Automated Meter Reading (AMR) System meter exchange in 2004. The utility plans on completing this project within 4 years. The increased dollars in this account represents the costs of meters that were retired during 2006.

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

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

Other Accounts - Due to the large number of work orders processed on an annual basis, the schedule of significant plant additions and retirements is not provided. The work order information can be furnished on EXCEL spreadsheets upon request.

ELECTRIC OPERATING SECTION FOOTNOTES

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

General footnotes

Account #397 - Communication Equipment - This account is comprised of regular communication equipment and the installation of fiber and related equipment as follows:

Activity	Comm Equip	Comm Equip (Fiber)	Total
Beg of Year	\$ 110,697	\$ 16,080	\$ 126,777
Accruals	15,650	13,336	28,986
Retirements	0	0	0
Cost of Removal	0	0	0
Salvage	0	0	0
End of Year	\$ 126,347	\$ 29,416	\$ 155,763

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

Account #370 - Meters - Kaukauna Utilities began an Automated Meter Reading (AMR) System meter exchange in 2004. The utility plans on completing this project within 4 years. The less than zero balance in this account represents the costs of removing the old meters reported in previous years. Once the project is completed, the depreciation of the new meters will eliminate the less than zero balance.

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

Account #343 - Prime Movers - In 2003, the Diesels taken out of service were sold. Proceeds from the sale (net of removal costs) were recorded as salvage. The affect of this transaction caused the balance in Accumulated Depreciation to exceed the remaining plant balance. Because KU still has the Gas Turbine, a balance still remains in Account #343. Further depreciation to this account will not be accrued until the Gas Turbine is removed from service. Once the Gas Turbine is removed from service further analysis of the Accumulated Depreciation account will be completed to determine whether a gain on disposal of plant needs to be booked.

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

General footnotes

The Sales of Electricity by Rate Schedule includes CP-6 and NA. The revenues based on these items do not include the sale of energy. The schedule would not allow for the omission of kWh when saving the schedule. One)1) kWh was entered for each item to bypass this protection.

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

Currently, Kaukauna Utilities has an agreement with WPPI in which WPPI reserves the rights to the output capabilities from Kaukauna's Gas Turbine. In exchange for these rights, WPPI pays Kaukauna Utilities a monthly fee. This fee is not applicable to Kaukauna's existing tariffs, so it is given a NA rate schedule. Revenues from this agreement were part of the 2005 and 2006 Rate Structures.

Substation Equipment (Page E-27)

General footnotes

15-Minute Maximum Demand, Date & Hour, and kWh Output is currently not available. We are currently working with our SCADA System to provide this information.

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Distribution Meters & Line Transformers (Page E-28)

General footnotes

The electric transformer database was corrected during the year for transformers that were incorrectly entered into the database with wrong sizes.
