



3014 (02-02-05)

**ANNUAL REPORT**

OF

Name: CITY OF BLOOMER ELECTRIC UTILITY

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Principal Office: 1503 MAIN STREET  
BLOOMER, WI 54724

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For the Year Ended: DECEMBER 31, 2006

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**WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

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



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## IDENTIFICATION AND OWNERSHIP

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**Exact Utility Name:** CITY OF BLOOMER ELECTRIC UTILITY

**Utility Address:** 1503 MAIN STREET  
BLOOMER, WI 54724

**When was utility organized?** 1/1/1908

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** SUE A. STOIK

**Title:** MANAGER OF UTILITIES

**Office Address:**

1503 MAIN STREET  
BLOOMER, WI 54724

**Telephone:** (715) 568 - 3331

**Fax Number:** (715) 568 - 3969

**E-mail Address:**

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

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

**Title:** INDEPENDENT AUDITOR

**Office Address:** LARSONALLEN

821B BEAR PAW AVENUE  
RICE LAKE, WI 54868

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

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

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

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

**Name:** RANDY SUMMERFIELD

**Title:** MAYOR

**Office Address:**

1503 MAIN STREET  
BLOOMER, WI 54724

**Telephone:** (715) 568 - 3032

**Fax Number:** (715) 568 - 3969

**E-mail Address:**

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

### IDENTIFICATION AND OWNERSHIP

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

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

**Title:** INDEPENDENT AUDITOR

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

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

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

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

**Date of most recent audit report:** 2/12/2007

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

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

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**Name:** PETER PAULSON

**Title:** SUPENTENDENT

**Office Address:**  
1503 MAIN STREET  
BLOOMER, WI 54724

**Telephone:** (715) 568 - 4444

**Fax Number:** (715) 568 - 3969

**E-mail Address:**

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**Name:** SUE A. STOIK

**Title:** MANAGER

**Office Address:**  
1503 MAIN STREET  
BLOOMER, WI 54724

**Telephone:** (715) 568 - 3032

**Fax Number:** (715) 568 - 3969

**E-mail Address:**

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**Name of utility commission/committee:** City Council

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

- RICHARD HOFMANN, COUNCILPERSON
- JEFF STEINMETZ, COUNCILPERSON
- RANDY SUMMERFIELD, MAYOR
- JANET THUR, COUNCILPERSON
- JAY YOUNG, COUNCILPERSON

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

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

**Date of Ordinance:**                     

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**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**

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## IDENTIFICATION AND OWNERSHIP

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of water or sewer treatment plant)? NO

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

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

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

None.

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	3,273,218	3,240,178	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	2,765,826	2,742,287	2
Depreciation Expense (403)	190,450	188,377	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	89,026	93,492	5
<b>Total Operating Expenses</b>	<b>3,045,302</b>	<b>3,024,156</b>	
<b>Net Operating Income</b>	<b>227,916</b>	<b>216,022</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>227,916</b>	<b>216,022</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	17,550	17,656	10
Miscellaneous Nonoperating Income (421)	0	6,740	11
<b>Total Other Income</b>	<b>17,550</b>	<b>24,396</b>	
<b>Total Income</b>	<b>245,466</b>	<b>240,418</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(3,239)	(3,239)	12
Other Income Deductions (426)	9,308	9,106	13
<b>Total Miscellaneous Income Deductions</b>	<b>6,069</b>	<b>5,867</b>	
<b>Income Before Interest Charges</b>	<b>239,397</b>	<b>234,551</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	44,343	45,979	14
Amortization of Debt Discount and Expense (428)	8,734	9,055	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	0	19
<b>Total Interest Charges</b>	<b>53,077</b>	<b>55,034</b>	
<b>Net Income</b>	<b>186,320</b>	<b>179,517</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,655,471	2,475,954	20
Balance Transferred from Income (433)	186,320	179,517	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>2,841,791</b>	<b>2,655,471</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	3,273,218		3,273,218	1
<b>Total (Acct. 400):</b>	<b>3,273,218</b>	<b>0</b>	<b>3,273,218</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	2,765,826		2,765,826	2
<b>Total (Acct. 401-402):</b>	<b>2,765,826</b>	<b>0</b>	<b>2,765,826</b>	
<b>Depreciation Expense (403):</b>				
Derived	190,450		190,450	3
<b>Total (Acct. 403):</b>	<b>190,450</b>	<b>0</b>	<b>190,450</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0		0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	89,026		89,026	5
<b>Total (Acct. 408):</b>	<b>89,026</b>	<b>0</b>	<b>89,026</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>227,916</b>	<b>0</b>	<b>227,916</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	0		0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>				
NONE	0		0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE	0		0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Interest and Dividend Income (419):</b>			
INTEREST ON INVESTMENTS	17,550	0	17,550 11
<b>Total (Acct. 419):</b>	<b>17,550</b>	<b>0</b>	<b>17,550</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Electric	[REDACTED]		0 12
NONE	0	0	0 13
<b>Total (Acct. 421):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL OTHER INCOME:</b>	<b>17,550</b>	<b>0</b>	<b>17,550</b>
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(3,239)	[REDACTED]	(3,239) 14
NONE	0	0	0 15
<b>Total (Acct. 425):</b>	<b>(3,239)</b>	<b>0</b>	<b>(3,239)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Electric	[REDACTED]	8,680	8,680 16
MEUW LOBBYING EXPENSE	628	0	628 17
<b>Total (Acct. 426):</b>	<b>628</b>	<b>8,680</b>	<b>9,308</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(2,611)</b>	<b>8,680</b>	<b>6,069</b>
<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	44,343	[REDACTED]	44,343 18
<b>Total (Acct. 427):</b>	<b>44,343</b>	<b>0</b>	<b>44,343</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
4/14/04 REVENUE BONDS	8,734	[REDACTED]	8,734 19
<b>Total (Acct. 428):</b>	<b>8,734</b>	<b>0</b>	<b>8,734</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0	[REDACTED]	0 20
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest on Debt to Municipality (430):</b>			
Derived	0	[REDACTED]	0 21
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
<b>Other Interest Expense (431):</b>			
Derived	0		0 22
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest Charged to Construction--Cr. (432):</b>			
NONE	0		0 23
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>53,077</b>	<b>0</b>	<b>53,077</b>
<b>NET INCOME:</b>	<b>195,000</b>	<b>(8,680)</b>	<b>186,320</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	2,528,393	127,078	2,655,471 24
<b>Total (Acct. 216):</b>	<b>2,528,393</b>	<b>127,078</b>	<b>2,655,471</b>
<b>Balance Transferred from Income (433):</b>			
Derived	195,000	(8,680)	186,320 25
<b>Total (Acct. 433):</b>	<b>195,000</b>	<b>(8,680)</b>	<b>186,320</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
NONE	0	0	0 26
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
NONE	0	0	0 27
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215			0 28
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>			
NONE	0	0	0 29
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>2,723,393</b>	<b>118,398</b>	<b>2,841,791</b>

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

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

### REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	0	3,273,218	0	0	<b>3,273,218</b>	<b>1</b>
Less: interdepartmental sales	0	17,330	0	0	<b>17,330</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b> NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>0</b>	<b>3,255,888</b>	<b>0</b>	<b>0</b>	<b>3,255,888</b>	

### DISTRIBUTION OF TOTAL PAYROLL

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses			0	1
Electric operating expenses	213,868		213,868	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			0	8
Electric utility plant accounts	23,101		23,101	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>236,969</b>	<b>0</b>	<b>236,969</b>	

### FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water		1
Electric	4.3	2
Gas		3
Sewer		4

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	5,100,560	5,063,790	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,344,997	2,158,777	2
<b>Net Utility Plant</b>	<b>2,755,563</b>	<b>2,905,013</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	208,219	211,363	7
<b>Total Other Property and Investments</b>	<b>208,219</b>	<b>211,363</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	1,276,441	1,033,869	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	285,038	317,333	11
Other Accounts Receivable (143)	2,307	13,487	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	74,997	75,599	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
<b>Total Current and Accrued Assets</b>	<b>1,638,783</b>	<b>1,440,288</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	52,826	61,560	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
<b>Total Deferred Debits</b>	<b>52,826</b>	<b>61,560</b>	
<b>Total Assets and Other Debits</b>	<b>4,655,391</b>	<b>4,618,224</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	37,638	37,638	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	2,841,791	2,655,471	<b>23</b>
<b>Total Proprietary Capital</b>	<b>2,879,429</b>	<b>2,693,109</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	1,375,000	1,495,000	<b>24</b>
Advances from Municipality (223)	0	0	<b>25</b>
Other Long-Term Debt (224)	0	0	<b>26</b>
<b>Total Long-Term Debt</b>	<b>1,375,000</b>	<b>1,495,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	237,260	240,751	<b>28</b>
Payables to Municipality (233)	0	0	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	65,191	73,375	<b>31</b>
Interest Accrued (237)	3,549	3,709	<b>32</b>
Other Current and Accrued Liabilities (238)			<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>306,000</b>	<b>317,835</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	94,962	112,280	<b>36</b>
<b>Total Deferred Credits</b>	<b>94,962</b>	<b>112,280</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>37</b>
Injuries and Damages Reserve (262)			<b>38</b>
Pensions and Benefits Reserve (263)			<b>39</b>
Miscellaneous Operating Reserves (265)			<b>40</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>4,655,391</b>	<b>4,618,224</b>	

### NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>First of Year:</b>					
Total Utility Plant - First of Year	0	0	0	5,063,790	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	0	0	0	4,879,627	2
Utility Plant in Service - Contributed Plant (101.2)	0	0	0	216,453	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)					9
Utility Plant Acquisition Adjustments (108)				4,480	10
Other Utility Plant Adjustments (109)					11
<b>Total Utility Plant</b>	0	0	0	5,100,560	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	0	0	0	2,246,942	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	0	0	0	98,055	13
<b>Total Accumulated Provision</b>	0	0	0	2,344,997	
<b>Net Utility Plant</b>	0	0	0	2,755,563	

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

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

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

Particulars (a)	Electric (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	2,069,402				<b>2,069,402</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	190,450				<b>190,450</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
Transportation Expense	5,058				<b>5,058</b>	<b>9</b>
Salvage	1,880				<b>1,880</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>197,388</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>197,388</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	17,642				<b>17,642</b>	<b>18</b>
Cost of removal	2,206				<b>2,206</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>19,848</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>19,848</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>2,246,942</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,246,942</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	Yes					<b>27</b>
If yes, what is the rate?	4.01%					<b>28</b>

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

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

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

Particulars (a)	Electric (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	89,375				<b>89,375</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	8,680				<b>8,680</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>8,680</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,680</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	0				<b>0</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>98,055</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>98,055</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	Yes					<b>27</b>
If yes, what is the rate?	4.01%					<b>28</b>

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

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

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

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

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

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel for generation					0	0	1
Other			74,997		74,997	75,599	2
<b>Total Electric Utility</b>					<b>74,997</b>	<b>75,599</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	74,997	75,599	1
Water utility		0	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
<b>Total Materials and Supplies</b>	<b>74,997</b>	<b>75,599</b>	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
Amortization of Debt & Discount	8,734	428	52,826	1
<b>Total</b>			<u><u>52,826</u></u>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<u><u>0</u></u>	

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

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

Particulars (a)	Amount (b)	
Balance first of year	37,638	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<u><u>37,638</u></u>	

**BONDS (ACCT. 221)**

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
Mortgage Revenue Bonds	04/14/2004	12/01/2016	4.00%	1,375,000	1
<b>Total Bonds (Account 221):</b>				<b>1,375,000</b>	

### NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>
------------------------------------------------------------	------------------------------	------------------------------------	------------------------------	---------------------------------------------

NONE

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	73,375	1
<b>Accruals:</b>		
Charged water department expense		2
Charged electric department expense	89,026	3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>89,026</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	73,374	6
Social Security taxes	17,699	7
PSC Remainder Assessment	3,025	8
<b>Other (explain):</b>		
License Fee Assessment	3,112	9
<b>Total payments and other debits</b>	<b>97,210</b>	
<b>Balance end of year</b>	<b>65,191</b>	

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
Mortgage Revenue Bonds	3,709	44,343	44,503	3,549	1
<b>Subtotal</b>	<b>3,709</b>	<b>44,343</b>	<b>44,503</b>	<b>3,549</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>3,709</b>	<b>44,343</b>	<b>44,503</b>	<b>3,549</b>	

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

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
BOND RESERVE FUND INVESTMENTS	164,547	3
BOND REDEMPTION FUND INVESTMENTS	43,672	4
<b>Total (Acct. 125):</b>	<b>208,219</b>	
<b>Notes Receivable (141):</b>		
NONE		5
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water		6
Electric	285,038	7
Sewer (Regulated)		8
<b>Other (specify):</b>		
NONE		9
<b>Total (Acct. 142):</b>	<b>285,038</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work	2,307	11
<b>Other (specify):</b>		
NONE		12
<b>Total (Acct. 143):</b>	<b>2,307</b>	
<b>Receivables from Municipality (145):</b>		
NONE		13
<b>Total (Acct. 145):</b>	<b>0</b>	
<b>Prepayments (165):</b>		
NONE		14
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		15
<b>Total (Acct. 182):</b>	<b>0</b>	

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

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
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Particulars (a)	Balance End of Year (b)
<b>Other Deferred Debits (183):</b>	
NONE	16
<b>Total (Acct. 183):</b>	<b>0</b>
<b>Payables to Municipality (233):</b>	
NONE	17
<b>Total (Acct. 233):</b>	<b>0</b>
<b>Other Deferred Credits (253):</b>	
Regulatory Liability	55,063 18
PUBLIC BENEFIT FEES	10,272 19
UNDSITRIBUTED ENERGY ASSISTANCE FROM STATE	2,187 20
EMPLOYEE VESTED VACATION AND SICK LEAVE	27,440 21
<b>Total (Acct. 253):</b>	<b>94,962</b>

### RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	0	4,861,242	0	0	4,861,242	1
Materials and Supplies	0	75,298	0	0	75,298	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation (110.1)	0	2,158,172	0	0	2,158,172	4
Customer Advances for Construction					0	5
Regulatory Liability	0	56,682	0	0	56,682	6
NONE					0	7
<b>Average Net Rate Base</b>	<b>0</b>	<b>2,721,686</b>	<b>0</b>	<b>0</b>	<b>2,721,686</b>	
Net Operating Income	0	227,916	0	0	227,916	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>						
	N/A	8.37%	N/A	N/A	8.37%	

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## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	0	58,302	0	0	<b>58,302</b>	1
<b>Add credits during year:</b>						
NONE					0	2
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	0	3,239	0	0	<b>3,239</b>	3
<b>Other (specify):</b>						
NONE					0	4
<b>Balance End of Year</b>	<b>0</b>	<b>55,063</b>	<b>0</b>	<b>0</b>	<b>55,063</b>	

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## FINANCIAL SECTION FOOTNOTES

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NONE

**ELECTRIC OPERATING REVENUES & EXPENSES**

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Electricity</b>			
Sales of Electricity (440-448)	3,258,323	3,216,243	1
<b>Total Sales of Electricity</b>	<b>3,258,323</b>	<b>3,216,243</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (450)	3,901	5,096	2
Miscellaneous Service Revenues (451)	0	0	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	10,016	16,776	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	978	2,063	7
Amortization of Construction Grants (457)	0	0	8
<b>Total Other Operating Revenues</b>	<b>14,895</b>	<b>23,935</b>	
<b>Total Operating Revenues</b>	<b>3,273,218</b>	<b>3,240,178</b>	
<b>Operation and Maintenance Expenses</b>			
Power Production Expenses (500-546)	2,421,666	2,412,678	9
Transmission Expenses (550-553)	0	0	10
Distribution Expenses (560-576)	153,896	134,639	11
Customer Accounts Expenses (901-904)	30,114	29,536	12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-935)	160,150	165,434	14
<b>Total Operation and Maintenance Expenses</b>	<b>2,765,826</b>	<b>2,742,287</b>	
<b>Other Expenses</b>			
Depreciation Expense (403)	190,450	188,377	15
Amortization Expense (404-407)		0	16
Taxes (408)	89,026	93,492	17
<b>Total Other Expenses</b>	<b>279,476</b>	<b>281,869</b>	
<b>Total Operating Expenses</b>	<b>3,045,302</b>	<b>3,024,156</b>	
<b>NET OPERATING INCOME</b>	<b>227,916</b>	<b>216,022</b>	

**OTHER OPERATING REVENUES (ELECTRIC)**

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

Particulars (a)	Amount (b)	
<b>Forfeited Discounts (450):</b>		
Customer late payment charges	3,901	1
<b>Other (specify):</b>		
NONE		2
<b>Total Forfeited Discounts (450)</b>	<b>3,901</b>	
<b>Miscellaneous Service Revenues (451):</b>		
NONE		3
<b>Total Miscellaneous Service Revenues (451)</b>	<b>0</b>	
<b>Sales of Water and Water Power (453):</b>		
NONE		4
<b>Total Sales of Water and Water Power (453)</b>	<b>0</b>	
<b>Rent from Electric Property (454):</b>		
EQUIPMENT AND POLE RENTAL	10,016	5
<b>Total Rent from Electric Property (454)</b>	<b>10,016</b>	
<b>Interdepartmental Rents (455):</b>		
NONE		6
<b>Total Interdepartmental Rents (455)</b>	<b>0</b>	
<b>Other Electric Revenues (456):</b>		
RETAINED PORTION OF SALE TAXE	672	7
MARKUP ON SALES OF MATERIALS AND SUPPLIES	306	8
<b>Total Other Electric Revenues (456)</b>	<b>978</b>	
<b>Amortization of Construction Grants (457):</b>		
NONE		9
<b>Total Amortization of Construction Grants (457)</b>	<b>0</b>	

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>POWER PRODUCTION EXPENSES</b>			
<b>STEAM POWER GENERATION EXPENSES</b>			
Operation Supervision and Labor (500)	0	0	1
Fuel (501)	0	0	2
Operation Supplies and Expenses (502)	0	0	3
Steam from Other Sources (503)	0	0	4
Steam Transferred -- Credit (504)	0	0	5
Maintenance of Steam Production Plant (506)	0	0	6
<b>Total Steam Power Generation Expenses</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC POWER GENERATION EXPENSES</b>			
Operation Supervision and Labor (530)	0	0	7
Water for Power (531)	0	0	8
Operation Supplies and Expenses (532)	0	0	9
Maintenance of Hydraulic Production Plant (535)	0	0	10
<b>Total Hydraulic Power Generation Expenses</b>	<b>0</b>	<b>0</b>	
<b>OTHER POWER GENERATION EXPENSES</b>			
Operation Supervision and Labor (538)	0	0	11
Fuel (539)	0	0	12
Operation Supplies and Expenses (540)	0	0	13
Maintenance of Other Power Production Plant (543)	0	0	14
<b>Total Other Power Generation Expenses</b>	<b>0</b>	<b>0</b>	
<b>OTHER POWER SUPPLY EXPENSES</b>			
Purchased Power (545)	2,421,666	2,412,678	15
Other Expenses (546)	0	0	16
<b>Total Other Power Supply Expenses</b>	<b>2,421,666</b>	<b>2,412,678</b>	
<b>Total Power Production Expenses</b>	<b>2,421,666</b>	<b>2,412,678</b>	
<b>TRANSMISSION EXPENSES</b>			
Operation Supervision and Labor (550)	0	0	17
Operation Supplies and Expenses (551)	0	0	18

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>TRANSMISSION EXPENSES</b>			
Maintenance of Transmission Plant (553)	0	0	19
<b>Total Transmission Expenses</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION EXPENSES</b>			
Operation Supervision Expenses (560)	17,368	18,450	20
Line and Station Labor (561)	2,234	3,005	21
Line and Station Supplies and Expenses (562)	9,150	5,492	22
Street Lighting and Signal System Expenses (565)	0	0	23
Meter Expenses (566)	960	255	24
Customer Installations Expenses (567)	2,378	3,650	25
Miscellaneous Distribution Expenses (569)	25,248	28,015	26
Maintenance of Structures and Equipment (571)	0	0	27
Maintenance of Lines (572)	67,038	55,526	28
Maintenance of Line Transformers (573)	3,432	2,214	29
Maintenance of Street Lighting and Signal Systems (574)	6,037	7,346	30
Maintenance of Meters (575)	19,741	10,674	31
Maintenance of Miscellaneous Distribution Plant (576)	310	12	32
<b>Total Distribution Expenses</b>	<b>153,896</b>	<b>134,639</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Meter Reading Labor (901)	9,610	10,140	33
Accounting and Collecting Labor (902)	20,170	19,062	34
Supplies and Expenses (903)	334	334	35
Uncollectible Accounts (904)	0	0	36
<b>Total Customer Accounts Expenses</b>	<b>30,114</b>	<b>29,536</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)	0	0	37
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	7,961	8,412	<b>38</b>
Office Supplies and Expenses (921)	9,689	10,521	<b>39</b>
Administrative Expenses Transferred -- Credit (922)	0	0	<b>40</b>
Outside Services Employed (923)	12,549	12,249	<b>41</b>
Property Insurance (924)	6,875	8,364	<b>42</b>
Injuries and Damages (925)	14,927	16,678	<b>43</b>
Employee Pensions and Benefits (926)	84,998	89,642	<b>44</b>
Regulatory Commission Expenses (928)	0	0	<b>45</b>
Miscellaneous General Expenses (930)	8,641	6,229	<b>46</b>
Transportation Expenses (933)	14,000	12,090	<b>47</b>
Maintenance of General Plant (935)	510	1,249	<b>48</b>
<b>Total Administrative and General Expenses</b>	<b>160,150</b>	<b>165,434</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>2,765,826</b>	<b>2,742,287</b>	

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

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		65,191	73,374	1
Social Security		17,699	15,915	2
Wisconsin Gross Receipts Tax		3,111	1,805	3
PSC Remainder Assessment		3,025	2,398	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>89,026</b>	<b>93,492</b>	

### PROPERTY TAX EQUIVALENT (ELECTRIC)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Chippewa				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.220820				3
County tax rate	mills		4.002970				4
Local tax rate	mills		4.988690				5
School tax rate	mills		10.685090				6
Voc. school tax rate	mills		1.972010				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>21.869580</b>				<b>10</b>
Less: state credit	mills		1.883750				11
<b>Net tax rate</b>	mills		<b>19.985830</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>4.988690</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>12.657100</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>17.645790</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>21.869580</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.806865</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>19.985830</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>16.125859</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>5,063,790</b>	5,063,790				22
Materials & Supplies	\$	<b>75,599</b>	75,599				23
<b>Subtotal</b>	\$	<b>5,139,389</b>	<b>5,139,389</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>55,971</b>	55,971				25
<b>Taxable Assets</b>	\$	<b>5,083,418</b>	<b>5,083,418</b>				<b>26</b>
Assessment Ratio	dec.		0.795262				27
<b>Assessed Value</b>	\$	<b>4,042,649</b>	<b>4,042,649</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>16.125859</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>65,191</b>	<b>65,191</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	39,344					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>65,191</b>					<b>34</b>

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

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

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

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

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

## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)	0		25
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)	3,277		34
Structures and Improvements (361)	15,580		35
Station Equipment (362)	567,275		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	824,310	5,990	38
Overhead Conductors and Devices (365)	514,026	9,674	39
Underground Conduit (366)	31,603		40
Underground Conductors and Devices (367)	576,038	12,326	41
Line Transformers (368)	913,994	1,993	42
Services (369)	475,595	16,089	43
Meters (370)	176,990	5,785	44
Installations on Customers' Premises (371)	1,380	112	45
Leased Property on Customers' Premises (372)	167		46
Street Lighting and Signal Systems (373)	136,506	1,364	47
<b>Total Distribution Plant</b>	<b>4,236,741</b>	<b>53,333</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	5,229		48
Structures and Improvements (390)	156,230	1,079	49
Office Furniture and Equipment (391)	19,112		50
Computer Equipment (391.1)	18,427		51
Transportation Equipment (392)	103,350		52
Stores Equipment (393)	461		53
Tools, Shop and Garage Equipment (394)	21,796		54

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			3,277 34
Structures and Improvements (361)			15,580 35
Station Equipment (362)			567,275 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	314		829,986 38
Overhead Conductors and Devices (365)	118		523,582 39
Underground Conduit (366)			31,603 40
Underground Conductors and Devices (367)	2,879		585,485 41
Line Transformers (368)	3,232		912,755 42
Services (369)	1,457		490,227 43
Meters (370)	9,437		173,338 44
Installations on Customers' Premises (371)			1,492 45
Leased Property on Customers' Premises (372)			167 46
Street Lighting and Signal Systems (373)	205		137,665 47
<b>Total Distribution Plant</b>	<b>17,642</b>	<b>0</b>	<b>4,272,432</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			5,229 48
Structures and Improvements (390)			157,309 49
Office Furniture and Equipment (391)			19,112 50
Computer Equipment (391.1)			18,427 51
Transportation Equipment (392)			103,350 52
Stores Equipment (393)			461 53
Tools, Shop and Garage Equipment (394)			21,796 54

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>GENERAL PLANT</b>			
Laboratory Equipment (395)	33,839		55
Power Operated Equipment (396)	239,608		56
Communication Equipment (397)	7,666		57
Miscellaneous Equipment (398)	398		58
Other Tangible Property (399)	0		59
<b>Total General Plant</b>	<b>606,116</b>	<b>1,079</b>	
<b>Total utility plant in service directly assignable</b>	<b>4,842,857</b>	<b>54,412</b>	
 Common Utility Plant Allocated to Electric Department	 0		 60
 <b>Total utility plant in service</b>	 <b>4,842,857</b>	 <b>54,412</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>GENERAL PLANT</b>			
Laboratory Equipment (395)			33,839 55
Power Operated Equipment (396)			239,608 56
Communication Equipment (397)			7,666 57
Miscellaneous Equipment (398)			398 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>607,195</b>
<b>Total utility plant in service directly assignable</b>	<b>17,642</b>	<b>0</b>	<b>4,879,627</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>17,642</b>	<b>0</b>	<b>4,879,627</b>

## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

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

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

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

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

## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
<b>TRANSMISSION PLANT</b>		
Land and Land Rights (350)	0	25
Structures and Improvements (352)	0	26
Station Equipment (353)	0	27
Towers and Fixtures (354)	0	28
Poles and Fixtures (355)	0	29
Overhead Conductors and Devices (356)	0	30
Underground Conduit (357)	0	31
Underground Conductors and Devices (358)	0	32
Roads and Trails (359)	0	33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>
<b>DISTRIBUTION PLANT</b>		
Land and Land Rights (360)	0	34
Structures and Improvements (361)	0	35
Station Equipment (362)	0	36
Storage Battery Equipment (363)	0	37
Poles, Towers and Fixtures (364)	22,644	38
Overhead Conductors and Devices (365)	11,578	39
Underground Conduit (366)	0	40
Underground Conductors and Devices (367)	78,638	41
Line Transformers (368)	2,183	42
Services (369)	37,422	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)	63,988	47
<b>Total Distribution Plant</b>	<b>216,453</b>	<b>0</b>
<b>GENERAL PLANT</b>		
Land and Land Rights (389)	0	48
Structures and Improvements (390)	0	49
Office Furniture and Equipment (391)	0	50
Computer Equipment (391.1)	0	51
Transportation Equipment (392)	0	52
Stores Equipment (393)	0	53
Tools, Shop and Garage Equipment (394)	0	54

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			0 34
Structures and Improvements (361)			0 35
Station Equipment (362)			0 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			22,644 38
Overhead Conductors and Devices (365)			11,578 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			78,638 41
Line Transformers (368)			2,183 42
Services (369)			37,422 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)			63,988 47
<b>Total Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>216,453</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			0 49
Office Furniture and Equipment (391)			0 50
Computer Equipment (391.1)			0 51
Transportation Equipment (392)			0 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			0 54

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>GENERAL PLANT</b>			
Laboratory Equipment (395)	0		55
Power Operated Equipment (396)	0		56
Communication Equipment (397)	0		57
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>216,453</b>	<b>0</b>	
Common Utility Plant Allocated to Electric Department	0		60
<b>Total utility plant in service</b>	<b>216,453</b>	<b>0</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>GENERAL PLANT</b>			
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)			0 56
Communication Equipment (397)			0 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>216,453</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>216,453</b>

## TRANSMISSION AND DISTRIBUTION LINES

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

### RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers		3
<b>Total</b>	<b>0</b>	<b>4</b>
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm		7
Nonfarm		8
<b>Total</b>	<b>0</b>	<b>9</b>
Customers served at other than rural rates:		10
Farm	2	11
Nonfarm	50	12
<b>Total</b>	<b>52</b>	<b>13</b>
<b>Total customers on rural lines at end of year</b>	<b>52</b>	<b>14</b>

### MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	8,847	Wednesday	01/18/2006	10:30	4,799	1
February	02	8,813	Thursday	02/09/2006	10:00	4,579	2
March	03	8,338	Monday	02/27/2006	09:30	4,394	3
April	04	7,862	Wednesday	04/05/2006	09:00	4,032	4
May	05	7,232	Monday	05/15/2006	11:15	3,741	5
June	06	8,027	Wednesday	06/21/2006	01:00	4,109	6
July	07	9,668	Monday	07/17/2006	10:45	4,332	7
August	08	9,452	Tuesday	08/29/2006	02:30	4,390	8
September	09	7,275	Wednesday	09/27/2006	01:00	3,803	9
October	10	7,888	Tuesday	10/24/2006	11:00	4,029	10
November	11	7,672	Tuesday	11/14/2006	12:15	4,055	11
December	12	9,167	Monday	12/04/2006	05:30	4,710	12
<b>Total</b>		<b>100,241</b>				<b>50,973</b>	

**System Name**

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

Type of Reading	Supplier
15 minutes integrated	XCEL ENERGY

## ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
<b>Source of Energy</b>		
<b>Generation (excluding Station Use):</b>		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
<b>Total Generation</b>	<b>0</b>	<b>7</b>
Purchases	50,973	8
Interchanges:		9
In (gross)		9
Out (gross)		10
Net	<b>0</b>	11
Transmission for/by others (wheeling):		12
Received		12
Delivered		13
Net	<b>0</b>	14
<b>Total Source of Energy</b>	<b>50,973</b>	<b>15</b>
<b>Disposition of Energy</b>		
Sales to Ultimate Consumers (including interdepartmental sales)	49,593	18
Sales For Resale		19
<b>Energy Used by the Company (excluding station use):</b>		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
<b>Total Used by Company</b>	<b>0</b>	<b>23</b>
<b>Total Sold and Used</b>	<b>49,593</b>	<b>24</b>
<b>Energy Losses:</b>		
Transmission Losses (if applicable)		26
Distribution Losses	1,380	27
<b>Total Energy Losses</b>	<b>1,380</b>	<b>28</b>
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>	<b>2.7073%</b>	<b>29</b>
<b>Total Disposition of Energy</b>	<b>50,973</b>	<b>30</b>

### SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	1
<b>Residential Sales</b>				
RESIDENTIAL SALES	RG-1	1,575	16,865	1
<b>Total Sales for Residential Sales</b>		<b>1,575</b>	<b>16,865</b>	
<b>Commercial &amp; Industrial</b>				
SMALL POWER SERVICE	CP-1	43	8,594	2
LARGE POWER SERVICE	CP-3	8	16,616	3
GENERAL SERVICE	GS-1	347	7,173	4
YARD LIGHTING	MS-1	46	45	5
<b>Total Sales for Commercial &amp; Industrial</b>		<b>444</b>	<b>32,428</b>	
<b>Public Street &amp; Highway Lighting</b>				
SIREN AND LIGHTING	MS-1		300	6
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>0</b>	<b>300</b>	
<b>Sales for Resale</b>				
NONE				7
<b>Total Sales for Sales for Resale</b>		<b>0</b>	<b>0</b>	
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>2,019</b>	<b>49,593</b>	

**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)	
		962,964	168,820	1,131,784	1
<b>0</b>	<b>0</b>	<b>962,964</b>	<b>168,820</b>	<b>1,131,784</b>	
33,784		497,136	84,207	581,343	2
40,507	46,529	800,823	157,948	958,771	3
		468,970	68,409	537,379	4
		5,963		5,963	5
<b>74,291</b>	<b>46,529</b>	<b>1,772,892</b>	<b>310,564</b>	<b>2,083,456</b>	
		40,375	2,708	43,083	6
<b>0</b>	<b>0</b>	<b>40,375</b>	<b>2,708</b>	<b>43,083</b>	
				0	7
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>74,291</b>	<b>46,529</b>	<b>2,776,231</b>	<b>482,092</b>	<b>3,258,323</b>	

### PURCHASED POWER STATISTICS

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

Particulars (a)	(b)		(c)		
Name of Vendor	XCEL ENERGY				1
Point of Delivery	XCEL SUBSTATION				2
Type of Power Purchased (firm, dump, etc.)	firm				3
Voltage at Which Delivered	7200/12470				4
Point of Metering	7200/12470				5
Total of 12 Monthly Maximum Demands -- kW	100,241				6
Average load factor	<b>69.6582%</b>				7
Total Cost of Purchased Power	2,421,666				8
Average cost per kWh	<b>0.0475</b>				9
On-Peak Hours (if applicable)	9 a.m. to 9 p.m.				10
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	11
January	1,971	2,828			12
February	1,872	2,707			13
March	1,696	2,698			14
April	1,692	2,340			15
May	1,623	2,119			16
June	1,622	2,487			17
July	1,821	2,511			18
August	1,851	2,539			19
September	1,573	2,230			20
October	1,727	2,302			21
November	1,575	2,480			22
December	1,950	2,759			23
<b>Total kWh (000)</b>	<b>20,973</b>	<b>30,000</b>			24
					25
					26
					27
	<b>(d)</b>		<b>(e)</b>		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
<b>Total kWh (000)</b>					52

### PRODUCTION STATISTICS TOTALS

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

---

### PRODUCTION STATISTICS

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

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

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

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

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

---

NONE

### STEAM PRODUCTION PLANTS

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

#### Boilers

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

### INTERNAL COMBUSTION GENERATION PLANTS

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

#### Prime Movers

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

### STEAM PRODUCTION PLANTS (cont.)

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

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

1

### INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

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

1

### HYDRAULIC GENERATING PLANTS

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

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

### HYDRAULIC GENERATING PLANTS (cont.)

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

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

### SUBSTATION EQUIPMENT

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

Particulars (a)	(b)	(c)	Utility Designation (d)	(e)	(f)
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NONE

**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	2,071	547	38,186	1
Acquired during year	98			2
<b>Total</b>	<b>2,169</b>	<b>547</b>	<b>38,186</b>	<b>3</b>
Retired during year	77	4	95	4
Sales, transfers or adjustments increase (decrease)				5
<b>Number end of year</b>	<b>2,092</b>	<b>543</b>	<b>38,091</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				<b>7</b>
In customers' use	1,970	449	24,116	8
In utility's use				9
				10
Locked meters on customers' premises				11
In stock	122	94	13,975	12
<b>Total end of year</b>	<b>2,092</b>	<b>543</b>	<b>38,091</b>	<b>13</b>

### STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
<b>Street Lighting Non-Ornamental</b>				
Mercury Vapor	175	70	62,576	1
Sodium Vapor	100	123	59,430	2
Sodium Vapor	150	7	4,847	3
Sodium Vapor	250	113	160,121	4
<b>Total</b>		<b>313</b>	<b>286,974</b>	
<b>Ornamental</b>				
NONE				5
Sodium Vapor	150	17	13,503	6
<b>Total</b>		<b>17</b>	<b>13,503</b>	
<b>Other</b>				
NONE		0		7
<b>Total</b>		<b>0</b>	<b>0</b>	

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## ELECTRIC OPERATING SECTION FOOTNOTES

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

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

The substation is owned by Xcel Energy. The amount in the substation account represents the cost of some switchgear owned by the Bloomer Electric Utility.

**If Plant in Service Additions, Account 368, are greater than zero AND Line Transformers Acquired during year on the Electric Meters & Line Transformers schedule are zero, please explain.**

The \$1,993 as account 268 additions represents labor costs in setting transformers previously purchased and carried in inventory.

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### Substation Equipment (Page E-23)

#### General footnotes

The substation is owned by Xcel Energy. The amount in the substation account represents the cost of some switchgear owned by the Bloomer Electric Utility.

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