



3014 (02-02-05)

**ANNUAL REPORT**

OF

Name: RICHLAND CENTER ELECTRIC UTILITY

Principal Office: 450 SOUTH MAIN STREET  
P.O. BOX 312  
RICHLAND CENTER, WI 53581-0312

For the Year Ended: DECEMBER 31, 2006

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

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



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**IDENTIFICATION AND OWNERSHIP**

**Exact Utility Name:** RICHLAND CENTER ELECTRIC UTILITY

**Utility Address:** 450 SOUTH MAIN STREET

P.O. BOX 312

RICHLAND CENTER, WI 53581-0312

**When was utility organized?** 1/1/1904

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** JAN LEONARD

**Title:** OFFICE MANAGER

**Office Address:**

450 SOUTH MAIN STREET

P.O. BOX 312

RICHLAND CENTER, WI 53581-0312

**Telephone:** (608) 647 - 3844

**Fax Number:** (608) 647 - 2830

**E-mail Address:** N/A

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

**Name:** JORDAN ZIRBEL

**Title:** ACCOUNTANT

**Office Address:** VIRCHOW KRAUSE & CO, LLP

TEN TERRACE COURT

P.O. BOX 7398

MADISON, WI 53707-7398

**Telephone:** (608) 240 - 2523

**Fax Number:** (608) 249 - 8583

**E-mail Address:**

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

**Name:** RODNEY PERRY

**Title:** PRESIDENT OF THE UTILITY COMMISSION

**Office Address:**

450 SOUTH MAIN STREET

P.O. BOX 312

RICHLAND CENTER, WI 53581-0312

**Telephone:** (608) 647 - 3844

**Fax Number:** (608) 647 - 2830

**E-mail Address:**

**Are records of utility audited by individuals or firms, other than utility employee?** NO

**Date of most recent audit report:**

**Period covered by most recent audit:**

### IDENTIFICATION AND OWNERSHIP

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

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**Name:** N/A

**Title:**

**Office Address:**

N/A

P.O. BOX N/A

N/A, WI 53581

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Name of utility commission/committee:** UTILITY COMMISSION

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

RICHARD BEGGS

STEVE DEETS

JIM HEIAR

WILLIAM KLOEHN

RODNEY PERRY, PRESIDENT

SCOTT SAWLE

DAVID SIEFKES

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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 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:**

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	7,025,474	6,868,697	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	6,915,964	6,679,497	2
Depreciation Expense (403)	267,840	260,549	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	183,899	176,737	5
<b>Total Operating Expenses</b>	<b>7,367,703</b>	<b>7,116,783</b>	
<b>Net Operating Income</b>	<b>(342,229)</b>	<b>(248,086)</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>(342,229)</b>	<b>(248,086)</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	(29,230)	(2,024)	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	45,723	33,359	10
Miscellaneous Nonoperating Income (421)	71,483	204,504	11
<b>Total Other Income</b>	<b>87,976</b>	<b>235,839</b>	
<b>Total Income</b>	<b>(254,253)</b>	<b>(12,247)</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(9,326)	(9,326)	12
Other Income Deductions (426)	20,169	13,042	13
<b>Total Miscellaneous Income Deductions</b>	<b>10,843</b>	<b>3,716</b>	
<b>Income Before Interest Charges</b>	<b>(265,096)</b>	<b>(15,963)</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	0	0	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>0</b>	<b>0</b>	
<b>Net Income</b>	<b>(265,096)</b>	<b>(15,963)</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	4,446,188	4,465,920	20
Balance Transferred from Income (433)	(265,096)	(15,963)	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)	5,673	3,769	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>4,175,419</b>	<b>4,446,188</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	7,025,474		7,025,474	1
<b>Total (Acct. 400):</b>	<b>7,025,474</b>	<b>0</b>	<b>7,025,474</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	6,915,964		6,915,964	2
<b>Total (Acct. 401-402):</b>	<b>6,915,964</b>	<b>0</b>	<b>6,915,964</b>	
<b>Depreciation Expense (403):</b>				
Derived	267,840		267,840	3
<b>Total (Acct. 403):</b>	<b>267,840</b>	<b>0</b>	<b>267,840</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	183,899		183,899	5
<b>Total (Acct. 408):</b>	<b>183,899</b>	<b>0</b>	<b>183,899</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>(342,229)</b>	<b>0</b>	<b>(342,229)</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	(29,230)		(29,230)	8
<b>Total (Acct. 415-416):</b>	<b>(29,230)</b>	<b>0</b>	<b>(29,230)</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 AND DIVIDEND INCOME	45,723	0	45,723 11
<b>Total (Acct. 419):</b>	<b>45,723</b>	<b>0</b>	<b>45,723</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Electric	[REDACTED]	71,483	71,483 12
NONE	0	0	0 13
<b>Total (Acct. 421):</b>	<b>0</b>	<b>71,483</b>	<b>71,483</b>
<b>TOTAL OTHER INCOME:</b>	<b>16,493</b>	<b>71,483</b>	<b>87,976</b>
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(9,326)	[REDACTED]	(9,326) 14
NONE	0	0	0 15
<b>Total (Acct. 425):</b>	<b>(9,326)</b>	<b>0</b>	<b>(9,326)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Electric	[REDACTED]	18,787	18,787 16
OTHER INCOME DEDUCTIONS	1,382	0	1,382 17
<b>Total (Acct. 426):</b>	<b>1,382</b>	<b>18,787</b>	<b>20,169</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(7,944)</b>	<b>18,787</b>	<b>10,843</b>
<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	0	[REDACTED]	0 18
<b>Total (Acct. 427):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
NONE	0	[REDACTED]	0 19
<b>Total (Acct. 428):</b>	<b>0</b>	<b>0</b>	<b>0</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>0</b>	<b>0</b>	<b>0</b>
<b>NET INCOME:</b>	<b>(317,792)</b>	<b>52,696</b>	<b>(265,096)</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	4,137,097	309,091	4,446,188 24
<b>Total (Acct. 216):</b>	<b>4,137,097</b>	<b>309,091</b>	<b>4,446,188</b>
<b>Balance Transferred from Income (433):</b>			
Derived	(317,792)	52,696	(265,096) 25
<b>Total (Acct. 433):</b>	<b>(317,792)</b>	<b>52,696</b>	<b>(265,096)</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>			
APPROPRIATIONS OF INCOME TO MUNICIPAL FUNDS	5,673	0	5,673 29
<b>Total (Acct. 439)--Debit:</b>	<b>5,673</b>	<b>0</b>	<b>5,673</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>3,813,632</b>	<b>361,787</b>	<b>4,175,419</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)		8,193			8,193	1
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold		16,387			16,387	2
Payroll		10,126			10,126	3
Materials		10,910			10,910	4
Taxes					0	5
<b>Other (list by major classes):</b>						
NONE					0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>37,423</b>	<b>0</b>	<b>0</b>	<b>37,423</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>(29,230)</b>	<b>0</b>	<b>0</b>	<b>(29,230)</b>	

### REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	0	7,025,474	0	0	7,025,474	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	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			719		719	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b> NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>0</b>	<b>7,024,755</b>	<b>0</b>	<b>0</b>	<b>7,024,755</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	301,562		301,562	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	65,709		65,709	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	11,411		11,411	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>378,682</b>	<b>0</b>	<b>378,682</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	6.5	2
Gas		3
Sewer		4

### BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (100)	8,347,422	7,890,169	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	4,956,246	4,732,687	2
<b>Net Utility Plant</b>	<b>3,391,176</b>	<b>3,157,482</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)	287,128	333,620	6
Special Funds (125)	11,587	0	7
<b>Total Other Property and Investments</b>	<b>298,715</b>	<b>333,620</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	90,934	271,946	8
Temporary Cash Investments (132)	731,174	878,849	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	602,451	639,846	11
Other Accounts Receivable (143)	27,974	148,553	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	77,361	78,273	14
Materials and Supplies (150)	167,764	137,613	15
Prepayments (165)	11,339	10,598	16
Other Current and Accrued Assets (170)	4,497		17
<b>Total Current and Accrued Assets</b>	<b>1,713,494</b>	<b>2,165,678</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	131,201	20
<b>Total Deferred Debits</b>	<b>0</b>	<b>131,201</b>	
<b>Total Assets and Other Debits</b>	<b>5,403,385</b>	<b>5,787,981</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)	207,780	166,563	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	4,175,419	4,446,188	<b>23</b>
<b>Total Proprietary Capital</b>	<b>4,383,199</b>	<b>4,612,751</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	0	0	<b>24</b>
Advances from Municipality (223)	0	0	<b>25</b>
Other Long-Term Debt (224)	0	0	<b>26</b>
<b>Total Long-Term Debt</b>	<b>0</b>	<b>0</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	614,440	780,499	<b>28</b>
Payables to Municipality (233)	27,108	27,644	<b>29</b>
Customer Deposits (235)	557	1,136	<b>30</b>
Taxes Accrued (236)	23,423	17,337	<b>31</b>
Interest Accrued (237)	0	0	<b>32</b>
Other Current and Accrued Liabilities (238)	123,959	107,923	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>789,487</b>	<b>934,539</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)	230,699	240,691	<b>36</b>
<b>Total Deferred Credits</b>	<b>230,699</b>	<b>240,691</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>5,403,385</b>	<b>5,787,981</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	7,890,169	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	7,605,954	2
Utility Plant in Service - Contributed Plant (101.2)	0	0	0	526,932	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)				214,536	9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
<b>Total Utility Plant</b>	0	0	0	8,347,422	
<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	4,719,618	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	0	0	0	236,628	13
<b>Total Accumulated Provision</b>	0	0	0	4,956,246	
<b>Net Utility Plant</b>	0	0	0	3,391,176	

**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>	4,514,846				<b>4,514,846</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	267,840				<b>267,840</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>267,840</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>267,840</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	59,434				<b>59,434</b>	<b>18</b>
Cost of removal	3,634				<b>3,634</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>63,068</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>63,068</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>4,719,618</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,719,618</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	No					<b>27</b>
If yes, what is the rate?						<b>28</b>

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

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

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

Particulars (a)	Electric (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	217,841				<b>217,841</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	18,787				<b>18,787</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>18,787</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>18,787</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>236,628</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>236,628</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	Yes					<b>27</b>
If yes, what is the rate?	3.57%					<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			167,764		167,764	137,613	1
Other					0	0	2
<b>Total Electric Utility</b>					<b>167,764</b>	<b>137,613</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	167,764	137,613	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>167,764</b>	<b>137,613</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>				
NONE				1
<b>Total</b>			<u>0</u>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<u>0</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	166,563	1
<b>Changes during year (explain):</b>		
CONTRIBUTIONS	41,217	2
<b>Balance end of year</b>	<b><u>207,780</u></b>	

**BONDS (ACCT. 221)**

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

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

### NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

<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>
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NONE

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	17,337	1
<b>Accruals:</b>		
Charged water department expense		2
Charged electric department expense	183,899	3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>183,899</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	134,186	6
Social Security taxes	28,427	7
PSC Remainder Assessment	6,730	8
<b>Other (explain):</b>		
Wisconsin License Fee	1,562	9
FICA on Benefits	6,908	10
<b>Total payments and other debits</b>	<b>177,813</b>	
<b>Balance end of year</b>	<b>23,423</b>	

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
NONE	0			0	1
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
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>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
ADVANCE TO TIF	40,345	2
ADVANCE TO TELECOMMUNICATIONS FUND	246,783	3
<b>Total (Acct. 124):</b>	<b>287,128</b>	
<b>Special Funds (125):</b>		
EQUIPMENT REPLACEMENT FUNDS	11,587	4
<b>Total (Acct. 125):</b>	<b>11,587</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	602,451	7
Sewer (Regulated)		8
<b>Other (specify):</b>		
NONE		9
<b>Total (Acct. 142):</b>	<b>602,451</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
<b>Other (specify):</b>		
REFUSE CHARGES	27,974	12
<b>Total (Acct. 143):</b>	<b>27,974</b>	
<b>Receivables from Municipality (145):</b>		
SAEFETY GROUP COSTS	10,500	13
AIRPORT BEACON POLE INSTALLATION	2,782	14
ELECTRIC BILLS DUE FROM CITY	24,502	15
ACCOUNTING AND COLLECTING COSTS DUE FROM WATER	1,919	16
STREET LIGHTING AND AIRPORT BEACON	37,658	17
<b>Total (Acct. 145):</b>	<b>77,361</b>	
<b>Prepayments (165):</b>		
PREPAID INSURANCE	11,339	18
<b>Total (Acct. 165):</b>	<b>11,339</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>Extraordinary Property Losses (182):</b>		
NONE		19
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
NONE		20
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
TAXES ON FIBER RING(TELECOMMUNICATIONS)	7,480	21
REFUSE ACCOUNTS COLLECTED BY UTILITY	19,628	22
<b>Total (Acct. 233):</b>	<b>27,108</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	158,547	23
PUBLIC BENEFIT FEES	72,152	24
<b>Total (Acct. 253):</b>	<b>230,699</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	7,484,595	0	0	7,484,595	1
Materials and Supplies	0	152,688	0	0	152,688	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation (110.1)	0	4,617,232	0	0	4,617,232	4
Customer Advances for Construction					0	5
Regulatory Liability	0	163,210	0	0	163,210	6
NONE					0	7
<b>Average Net Rate Base</b>	<b>0</b>	<b>2,856,841</b>	<b>0</b>	<b>0</b>	<b>2,856,841</b>	
Net Operating Income	0	(342,229)	0	0	(342,229)	8
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>N/A</b>	<b>-11.98%</b>	<b>N/A</b>	<b>N/A</b>	<b>-11.98%</b>	

## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	0	167,873	0	0	<b>167,873</b>	1
<b>Add credits during year:</b>						
NONE					<b>0</b>	2
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	0	9,326	0	0	<b>9,326</b>	3
<b>Other (specify):</b>						
NONE					<b>0</b>	4
<b>Balance End of Year</b>	<b>0</b>	<b>158,547</b>	<b>0</b>	<b>0</b>	<b>158,547</b>	

### FINANCIAL SECTION FOOTNOTES

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

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

183: Done.

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

183: Done

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

143: Done

145: Done

233: Done

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**Identification and Ownership (Page iv)****General footnotes****ACCOUNTANTS' COMPILATION REPORT**

Richland Center Electric Utility  
Richland Center, Wisconsin

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

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

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

Madison, Wisconsin  
February 28, 2007

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**ELECTRIC OPERATING REVENUES & EXPENSES**

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Electricity</b>			
Sales of Electricity (440-448)	6,998,162	6,837,505	1
<b>Total Sales of Electricity</b>	<b>6,998,162</b>	<b>6,837,505</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (450)	8,033	8,258	2
Miscellaneous Service Revenues (451)	0	0	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	17,760	19,015	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	1,519	3,919	7
Amortization of Construction Grants (457)	0	0	8
<b>Total Other Operating Revenues</b>	<b>27,312</b>	<b>31,192</b>	
<b>Total Operating Revenues</b>	<b>7,025,474</b>	<b>6,868,697</b>	
<b>Operation and Maintenance Expenses</b>			
Power Production Expenses (500-546)	5,999,656	6,062,256	9
Transmission Expenses (550-553)	60,363	61,554	10
Distribution Expenses (560-576)	198,612	159,675	11
Customer Accounts Expenses (901-904)	68,154	66,530	12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-935)	589,179	329,482	14
<b>Total Operation and Maintenance Expenses</b>	<b>6,915,964</b>	<b>6,679,497</b>	
<b>Other Expenses</b>			
Depreciation Expense (403)	267,840	260,549	15
Amortization Expense (404-407)		0	16
Taxes (408)	183,899	176,737	17
<b>Total Other Expenses</b>	<b>451,739</b>	<b>437,286</b>	
<b>Total Operating Expenses</b>	<b>7,367,703</b>	<b>7,116,783</b>	
<b>NET OPERATING INCOME</b>	<b>(342,229)</b>	<b>(248,086)</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	8,033	1
<b>Other (specify):</b>		
NONE		2
<b>Total Forfeited Discounts (450)</b>	<b>8,033</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>		
POLE CONTACT RENTAL	17,760	5
<b>Total Rent from Electric Property (454)</b>	<b>17,760</b>	
<b>Interdepartmental Rents (455):</b>		
NONE		6
<b>Total Interdepartmental Rents (455)</b>	<b>0</b>	
<b>Other Electric Revenues (456):</b>		
MISCELLANEOUS	506	7
NSF CHARGES	1,013	8
<b>Total Other Electric Revenues (456)</b>	<b>1,519</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		1
Fuel (501)	0		2
Operation Supplies and Expenses (502)	0		3
Steam from Other Sources (503)	0		4
Steam Transferred -- Credit (504)	0		5
Maintenance of Steam Production Plant (506)	0		6
<b>Total Steam Power Generation Expenses</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC POWER GENERATION EXPENSES</b>			
Operation Supervision and Labor (530)	0		7
Water for Power (531)	0		8
Operation Supplies and Expenses (532)	0		9
Maintenance of Hydraulic Production Plant (535)	0		10
<b>Total Hydraulic Power Generation Expenses</b>	<b>0</b>	<b>0</b>	
<b>OTHER POWER GENERATION EXPENSES</b>			
Operation Supervision and Labor (538)	0		11
Fuel (539)	0		12
Operation Supplies and Expenses (540)	0		13
Maintenance of Other Power Production Plant (543)	0		14
<b>Total Other Power Generation Expenses</b>	<b>0</b>	<b>0</b>	
<b>OTHER POWER SUPPLY EXPENSES</b>			
Purchased Power (545)	5,999,656	6,062,256	15
Other Expenses (546)	0		16
<b>Total Other Power Supply Expenses</b>	<b>5,999,656</b>	<b>6,062,256</b>	
<b>Total Power Production Expenses</b>	<b>5,999,656</b>	<b>6,062,256</b>	
<b>TRANSMISSION EXPENSES</b>			
Operation Supervision and Labor (550)	0		17
Operation Supplies and Expenses (551)	60,363	61,554	18

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>TRANSMISSION EXPENSES</b>			
Maintenance of Transmission Plant (553)		0	19
<b>Total Transmission Expenses</b>	<b>60,363</b>	<b>61,554</b>	
<b>DISTRIBUTION EXPENSES</b>			
Operation Supervision Expenses (560)		0	20
Line and Station Labor (561)	30,548	31,562	21
Line and Station Supplies and Expenses (562)	21,055	27,047	22
Street Lighting and Signal System Expenses (565)	8,761	7,372	23
Meter Expenses (566)	53	378	24
Customer Installations Expenses (567)	28,321	25,094	25
Miscellaneous Distribution Expenses (569)	776	1,371	26
Maintenance of Structures and Equipment (571)	1,059	929	27
Maintenance of Lines (572)	90,162	42,058	28
Maintenance of Line Transformers (573)		5,163	29
Maintenance of Street Lighting and Signal Systems (574)	642	0	30
Maintenance of Meters (575)	17,235	18,701	31
Maintenance of Miscellaneous Distribution Plant (576)	0	0	32
<b>Total Distribution Expenses</b>	<b>198,612</b>	<b>159,675</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Meter Reading Labor (901)	13,617	12,218	33
Accounting and Collecting Labor (902)	38,505	38,521	34
Supplies and Expenses (903)	15,313	15,077	35
Uncollectible Accounts (904)	719	714	36
<b>Total Customer Accounts Expenses</b>	<b>68,154</b>	<b>66,530</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		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)	16,762	15,777	<b>38</b>
Office Supplies and Expenses (921)	20,096	18,621	<b>39</b>
Administrative Expenses Transferred -- Credit (922)		0	<b>40</b>
Outside Services Employed (923)	36,687	28,718	<b>41</b>
Property Insurance (924)	5,400	2,400	<b>42</b>
Injuries and Damages (925)	23,967	39,373	<b>43</b>
Employee Pensions and Benefits (926)	353,054	195,603	<b>44</b>
Regulatory Commission Expenses (928)	24,401	6,536	<b>45</b>
Miscellaneous General Expenses (930)	108,795	20,613	<b>46</b>
Transportation Expenses (933)		90	<b>47</b>
Maintenance of General Plant (935)	17	1,751	<b>48</b>
<b>Total Administrative and General Expenses</b>	<b>589,179</b>	<b>329,482</b>	
 <b>Total Operation and Maintenance Expenses</b>	 <b>6,915,964</b>	 <b>6,679,497</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		140,272	134,186	1
Social Security		28,427	29,197	2
Wisconsin Gross Receipts Tax		1,562	1,517	3
PSC Remainder Assessment		6,730	5,821	4
Other (specify): FICA ON BENEFITS		6,908	6,016	5
<b>Total tax expense</b>		<b><u>183,899</u></b>	<b><u>176,737</u></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			Richland				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.223924				3
County tax rate	mills		7.999379				4
Local tax rate	mills		7.975511				5
School tax rate	mills		13.578156				6
Voc. school tax rate	mills		2.235609				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>32.012579</b>				<b>10</b>
Less: state credit	mills		1.867339				11
<b>Net tax rate</b>	mills		<b>30.145240</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>7.975511</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>15.813765</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>23.789276</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>32.012579</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.743123</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>30.145240</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>22.401614</b>				<b>21</b>
Utility Plant, Jan. 1	\$	7,890,169	7,890,169				22
Materials & Supplies	\$	137,613	137,613				23
<b>Subtotal</b>	\$	<b>8,027,782</b>	<b>8,027,782</b>				<b>24</b>
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>8,027,782</b>	<b>8,027,782</b>				<b>26</b>
Assessment Ratio	dec.		0.780000				27
<b>Assessed Value</b>	\$	<b>6,261,670</b>	<b>6,261,670</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>22.401614</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>140,272</b>	<b>140,272</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	124,415					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>140,272</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)	5,979		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>5,979</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)			5,979 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>5,979</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)	13,768		25
Structures and Improvements (352)	0		26
Station Equipment (353)	13,389		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	34,877		29
Overhead Conductors and Devices (356)	19,157		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>81,191</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)	2,536	84,007	34
Structures and Improvements (361)	15,770		35
Station Equipment (362)	753,521		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	870,059	14,414	38
Overhead Conductors and Devices (365)	1,073,245	15,774	39
Underground Conduit (366)	59,845	3,815	40
Underground Conductors and Devices (367)	1,156,722	124,988	41
Line Transformers (368)	861,007	5,281	42
Services (369)	211,695	8,580	43
Meters (370)	243,475	4,662	44
Installations on Customers' Premises (371)	85,237	1,918	45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	418,394	12,007	47
<b>Total Distribution Plant</b>	<b>5,751,506</b>	<b>275,446</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	32,149		48
Structures and Improvements (390)	739,575		49
Office Furniture and Equipment (391)	50,423		50
Computer Equipment (391.1)	61,227	1,435	51
Transportation Equipment (392)	507,391		52
Stores Equipment (393)	3,152		53
Tools, Shop and Garage Equipment (394)	16,822		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)			13,768 25
Structures and Improvements (352)			0 26
Station Equipment (353)			13,389 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)	34,877		0 29
Overhead Conductors and Devices (356)	19,157		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>54,034</b>	<b>0</b>	<b>27,157</b>
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			86,543 34
Structures and Improvements (361)			15,770 35
Station Equipment (362)			753,521 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			884,473 38
Overhead Conductors and Devices (365)			1,089,019 39
Underground Conduit (366)			63,660 40
Underground Conductors and Devices (367)			1,281,710 41
Line Transformers (368)	400		865,888 42
Services (369)			220,275 43
Meters (370)	3,000		245,137 44
Installations on Customers' Premises (371)			87,155 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			430,401 47
<b>Total Distribution Plant</b>	<b>3,400</b>	<b>0</b>	<b>6,023,552</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			32,149 48
Structures and Improvements (390)			739,575 49
Office Furniture and Equipment (391)			50,423 50
Computer Equipment (391.1)			62,662 51
Transportation Equipment (392)	2,000		505,391 52
Stores Equipment (393)			3,152 53
Tools, Shop and Garage Equipment (394)			16,822 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)	19,174	24,625	55
Power Operated Equipment (396)	64,270		56
Communication Equipment (397)	18,201	645	57
Miscellaneous Equipment (398)	7,307		58
Other Tangible Property (399)	4,870		59
<b>Total General Plant</b>	<b>1,524,561</b>	<b>26,705</b>	
<b>Total utility plant in service directly assignable</b>	<b>7,363,237</b>	<b>302,151</b>	
Common Utility Plant Allocated to Electric Department	0		60
<b>Total utility plant in service</b>	<b>7,363,237</b>	<b>302,151</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)			43,799 55
Power Operated Equipment (396)			64,270 56
Communication Equipment (397)			18,846 57
Miscellaneous Equipment (398)			7,307 58
Other Tangible Property (399)			4,870 59
<b>Total General Plant</b>	<b>2,000</b>	<b>0</b>	<b>1,549,266</b>
<b>Total utility plant in service directly assignable</b>	<b>59,434</b>	<b>0</b>	<b>7,605,954</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>59,434</b>	<b>0</b>	<b>7,605,954</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)	0	38
Overhead Conductors and Devices (365)	111,171	39
Underground Conduit (366)	0	40
Underground Conductors and Devices (367)	192,109	41
Line Transformers (368)	101,304	42
Services (369)	20,375	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)	101,973	47
<b>Total Distribution Plant</b>	<b>526,932</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)			0 38
Overhead Conductors and Devices (365)			111,171 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			192,109 41
Line Transformers (368)			101,304 42
Services (369)			20,375 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)			101,973 47
<b>Total Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>526,932</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>526,932</b>	<b>0</b>	
Common Utility Plant Allocated to Electric Department	0		60
<b>Total utility plant in service</b>	<b>526,932</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>526,932</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>526,932</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)	37					37 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)	37		0			37 6
14.4/24.9 kV (25kV)						0 7
<b>Other:</b>						
NONE						0 8
<b>Primary Distribution System Voltage(s) -- Rural</b>						
<b>Pole Lines</b>						
2.4/4.16 kV (4kV)						0 9
7.2/12.5 kV (12kV)						0 10
14.4/24.9 kV (25kV)						0 11
<b>Other:</b>						
NONE						0 12
<b>Underground Lines</b>						
2.4/4.16 kV (4kV)						0 13
7.2/12.5 kV (12kV)						0 14
14.4/24.9 kV (25kV)						0 15
<b>Other:</b>						
NONE						0 16
<b>Transmission System</b>						
<b>Pole Lines</b>						
34.5 kV						0 17
69 kV		3			(3)	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	0	2
Nonfarm Customers	1	3
<b>Total</b>	<b>1</b>	<b>4</b>
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm		7
Nonfarm	51	8
<b>Total</b>	<b>51</b>	<b>9</b>
Customers served at other than rural rates:		10
Farm		11
Nonfarm	5	12
<b>Total</b>	<b>5</b>	<b>13</b>
<b>Total customers on rural lines at end of year</b>	<b>56</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	16,000	Monday	01/30/2006	00:00	9,653	1
February	02	16,000	Monday	02/20/2006	00:00	8,874	2
March	03	16,000	Thursday	03/23/2006	00:00	9,750	3
April	04	17,000	Wednesday	04/19/2006	00:00	9,077	4
May	05	20,000	Tuesday	05/30/2006	00:00	10,007	5
June	06	21,000	Friday	06/16/2006	00:00	10,504	6
July	07	22,000	Monday	07/17/2006	00:00	11,570	7
August	08	22,000	Wednesday	08/02/2006	00:00	11,232	8
September	09	18,000	Friday	09/08/2006	00:00	9,478	9
October	10	18,000	Tuesday	10/03/2006	00:00	9,703	10
November	11	16,000	Tuesday	11/28/2006	00:00	9,230	11
December	12	16,000	Thursday	12/21/2006	00:00	9,412	12
<b>Total</b>		<b>218,000</b>				<b>118,490</b>	

**System Name**

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

Type of Reading	Supplier
60 minutes integrated	ALLIANT

**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	118,489	8
Interchanges:		9
In (gross)		10
Out (gross)		11
Net	<b>0</b>	12
Transmission for/by others (wheeling):		13
Received	0	14
Delivered		15
Net	<b>0</b>	16
<b>Total Source of Energy</b>	<b>118,489</b>	<b>17</b>
<b>Disposition of Energy</b>		
Sales to Ultimate Consumers (including interdepartmental sales)	115,223	18
Sales For Resale		19
<b>Energy Used by the Company (excluding station use):</b>		
Electric Utility	50	20
Common (office, shops, garages, etc. serving 2 or more util. depts.)		21
<b>Total Used by Company</b>	<b>50</b>	<b>22</b>
<b>Total Sold and Used</b>	<b>115,273</b>	<b>23</b>
<b>Energy Losses:</b>		
Transmission Losses (if applicable)		24
Distribution Losses	3,216	25
<b>Total Energy Losses</b>	<b>3,216</b>	<b>26</b>
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>	<b>2.7142%</b>	<b>27</b>
<b>Total Disposition of Energy</b>	<b>118,489</b>	<b>28</b>

### SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)
<b>Residential Sales</b>				
RESIDENTIAL SALES	RG-1	2,433	17,884	1
<b>Total Sales for Residential Sales</b>		<b>2,433</b>	<b>17,884</b>	
<b>Commercial &amp; Industrial</b>				
COMMERCIAL AND INDUSTRIAL	CG-1	497	96,754	2
<b>Total Sales for Commercial &amp; Industrial</b>		<b>497</b>	<b>96,754</b>	
<b>Public Street &amp; Highway Lighting</b>				
PUBLIC STREET & HIGHWAY LIGHTING	MS-1	107	585	3
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>107</b>	<b>585</b>	
<b>Sales for Resale</b>				
NONE				4
<b>Total Sales for Sales for Resale</b>		<b>0</b>	<b>0</b>	
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>3,037</b>	<b>115,223</b>	

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

<b>Demand kW (e)</b>	<b>Customer or Distribution kW (f)</b>	<b>Tariff Revenues (g)</b>	<b>PCAC Revenues (h)</b>	<b>Total Revenues (g)+(h)</b>	
	0	1,361,036	41,921	<b>1,402,957</b>	<b>1</b>
<b>0</b>	<b>0</b>	<b>1,361,036</b>	<b>41,921</b>	<b>1,402,957</b>	
172,320	0	5,289,982	226,581	<b>5,516,563</b>	<b>2</b>
<b>172,320</b>	<b>0</b>	<b>5,289,982</b>	<b>226,581</b>	<b>5,516,563</b>	
	0	76,977	1,665	<b>78,642</b>	<b>3</b>
<b>0</b>	<b>0</b>	<b>76,977</b>	<b>1,665</b>	<b>78,642</b>	
	0			<b>0</b>	<b>4</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>172,320</b>	<b>0</b>	<b>6,727,995</b>	<b>270,167</b>	<b>6,998,162</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					1
Point of Delivery	Richland Center				2
Type of Power Purchased (firm, dump, etc.)	Firm				3
Voltage at Which Delivered	69000				4
Point of Metering	Richland Center				5
Total of 12 Monthly Maximum Demands -- kW	218,221				6
Average load factor	<b>74.3804%</b>				7
Total Cost of Purchased Power	5,980,865				8
Average cost per kWh	<b>0.0505</b>				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	11
January	4,378	5,275			12
February	4,156	4,718			13
March	4,753	4,997			14
April	4,124	4,953			15
May	4,736	5,271			16
June	5,176	5,327			17
July	5,098	6,471			18
August	5,565	5,668			19
September	4,259	5,219			20
October	4,598	5,105			21
November	4,294	4,936			22
December	4,071	5,341			23
<b>Total kWh (000)</b>	<b>55,208</b>	<b>63,281</b>			<b>24</b>
					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>					<b>52</b>

### 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

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### PRODUCTION STATISTICS

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

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

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

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

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

---

NONE

### STEAM PRODUCTION PLANTS

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

#### Boilers

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

### INTERNAL COMBUSTION GENERATION PLANTS

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

#### Prime Movers

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

### STEAM PRODUCTION PLANTS (cont.)

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

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

1

### HYDRAULIC GENERATING PLANTS

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

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

NONE

### HYDRAULIC GENERATING PLANTS (cont.)

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

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

### SUBSTATION EQUIPMENT

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

Particulars (a)	Utility Designation					(f)
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	Dean Foods	James Olsn	RC Hopital	Rockwell	Sewer Plt	1
Voltage--High Side	12,470	69,000	12,470	12,470	12,470	2
Voltage--Low Side	480	12,470	480	480	480	3
Num. Main Transformers in Operation	2	1	1	7	2	4
Total Capacity of Transformers in kVA	5,000	28,000	2,000	2,000	1,500	5
Number of Spare Transformers on Hand	0	0	0	4	1	6
15-Minute Maximum Demand in kW						7
Dt and Hr of Such Maximum Demand						8
						9
Kwh Output						10

### SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation				(l)
	(h)	(i)	(j)	(k)	
Name of Substation	UW-Rchmnd	WI Dairy			16
Voltage--High Side	12,470	12,470			17
Voltage--Low Side	480	480			18
Num. of Main Transformers in Operation	2	3			19
Total Capacity of Transformers in kVA	1,500	7,500			20
Number of Spare Transformers on Hand	1	0			21
15-Minute Maximum Demand in kW					22
Dt and Hr of Such Maximum Demand					23
					24
Kwh Output					25

### SUBSTATION EQUIPMENT (continued)

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

**ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS**

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	3,107	712	51,458	1
Acquired during year	8	18	1,380	2
<b>Total</b>	<b>3,115</b>	<b>730</b>	<b>52,838</b>	<b>3</b>
Retired during year	75	9	1,260	4
Sales, transfers or adjustments increase (decrease)		0	(75)	5
<b>Number end of year</b>	<b>3,040</b>	<b>721</b>	<b>51,503</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				<b>7</b>
In customers' use	2,953	627	45,266	8
In utility's use	2		0	9
				<b>10</b>
Locked meters on customers' premises				11
In stock	85	94	6,237	12
<b>Total end of year</b>	<b>3,040</b>	<b>721</b>	<b>51,503</b>	<b>13</b>

### STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
<b>Street Lighting Non-Ornamental</b>				
Sodium Vapor	100	287	10	1
Sodium Vapor	150	45	10	2
Sodium Vapor	250	85	10	3
<b>Total</b>		<b>417</b>	<b>30</b>	
<b>Ornamental</b>				
Sodium Vapor	150	51	10	4
Sodium Vapor	250	12	10	5
Sodium Vapor	400	78	10	6
<b>Total</b>		<b>141</b>	<b>30</b>	
<b>Other</b>				
Incandescent	100	3	10	7
<b>Total</b>		<b>3</b>	<b>10</b>	

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## ELECTRIC OPERATING SECTION FOOTNOTES

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

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

Account 930 - In 2006 there was a write off of 81,260 for DSM balances per the the 2005 PSC rate order

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

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

367: various sub-divisions added

360: purchased land for new substations

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### Transmission and Distribution Lines (Page E-10)

General footnotes

adjustment made to show that transmission lines were sold to ATC 8/06

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