



3014 (02-02-05)

**ANNUAL REPORT**

OF

Name: WHITEHALL MUNICIPAL ELECTRIC UTILITY

Principal Office: 18620 HOBSON STREET  
P.O. BOX 155  
WHITEHALL, WI 54773

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:** WHITEHALL MUNICIPAL ELECTRIC UTILITY

**Utility Address:** 18620 HOBSON STREET

P.O. BOX 155

WHITEHALL, WI 54773

**When was utility organized?** 10/31/1940

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** MR LYNN JOHNSON

**Title:** ADMINISTRATOR

**Office Address:**

18620 HOBSON STREET

P.O. BOX 155

WHITEHALL, WI 54773

**Telephone:** (715) 538 - 4353

**Fax Number:** (715) 538 - 2301

**E-mail Address:** ljohnson@wppisys.org

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

**Name:**

**Title:**

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

2519 N HILLCREST PARKWAY, SUITE 203

ALTOONA, WI 54720

**Telephone:** (888) 390 - 7540

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

**E-mail Address:**

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

**Name:** MR EARL STENDAHL

**Title:** PRESIDENT

**Office Address:**

18620 HOBSON STREET

P.O. BOX 155

WHITEHALL, WI 54773

**Telephone:** (715) 538 - 4353

**Fax Number:** (715) 538 - 2301

**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:**

**Title:**

**Office Address:** VIRCHOW, KRAUSE & COMPANY, LLP  
2519 N HILLCREST PARKWAY, SUITE 203  
ALTOONA, WI 54720

**Telephone:** (888) 390 - 7540

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

**E-mail Address:**

**Date of most recent audit report:** 2/23/2006

**Period covered by most recent audit:** 1/1/05 - 12/31/05

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

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**Name:** MR LYNN JOHNSON

**Title:** ADMINISTRATOR

**Office Address:**

18620 HOBSON STREET  
P.O. BOX 155  
WHITEHALL, WI 54773

**Telephone:** (715) 538 - 4353

**Fax Number:** (715) 538 - 2301

**E-mail Address:**

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**Name:** MR. GARY FROMM

**Title:** ELECTRIC SUPERINTENDENT

**Office Address:**

18620 HOBSON STREET  
P.O. BOX 155  
WHITEHALL, WI 54773

**Telephone:** (715) 538 - 4353

**Fax Number:** (715) 538 - 2301

**E-mail Address:**

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

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

- MR ROBERT GUINN, COMMISSIONER
  - MR DAN SCHREINER, COMMISSIONER
  - MR ELIOT SOLSRUD, COMMISSIONER
  - MS MARILYN SPEERSTRA, COMMISSIONER
  - MR EARL STENDAHL, PRESIDENT
- 

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

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

**Date of Ordinance:**                     

**Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation**

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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:**

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	2,269,646	2,150,331	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	2,050,233	1,973,125	2
Depreciation Expense (403)	142,716	135,766	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	73,847	73,088	5
<b>Total Operating Expenses</b>	<b>2,266,796</b>	<b>2,181,979</b>	
<b>Net Operating Income</b>	<b>2,850</b>	<b>(31,648)</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>2,850</b>	<b>(31,648)</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)	3,480	2,988	10
Miscellaneous Nonoperating Income (421)	137,311	5,152	11
<b>Total Other Income</b>	<b>140,791</b>	<b>8,140</b>	
<b>Total Income</b>	<b>143,641</b>	<b>(23,508)</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(5,697)	(5,697)	12
Other Income Deductions (426)	28,136	25,892	13
<b>Total Miscellaneous Income Deductions</b>	<b>22,439</b>	<b>20,195</b>	
<b>Income Before Interest Charges</b>	<b>121,202</b>	<b>(43,703)</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	27,718	25,008	14
Amortization of Debt Discount and Expense (428)	2,157	2,157	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>29,875</b>	<b>27,165</b>	
<b>Net Income</b>	<b>91,327</b>	<b>(70,868)</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	906,870	977,738	20
Balance Transferred from Income (433)	91,327	(70,868)	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	40,416	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>957,781</b>	<b>906,870</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	2,269,646		2,269,646	1
<b>Total (Acct. 400):</b>	<b>2,269,646</b>	<b>0</b>	<b>2,269,646</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	2,050,233		2,050,233	2
<b>Total (Acct. 401-402):</b>	<b>2,050,233</b>	<b>0</b>	<b>2,050,233</b>	
<b>Depreciation Expense (403):</b>				
Derived	142,716		142,716	3
<b>Total (Acct. 403):</b>	<b>142,716</b>	<b>0</b>	<b>142,716</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	73,847		73,847	5
<b>Total (Acct. 408):</b>	<b>73,847</b>	<b>0</b>	<b>73,847</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>2,850</b>	<b>0</b>	<b>2,850</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 INCOME	3,480	0	3,480 11
<b>Total (Acct. 419):</b>	<b>3,480</b>	<b>0</b>	<b>3,480</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Electric		137,311	137,311 12
NONE	0	0	0 13
<b>Total (Acct. 421):</b>	<b>0</b>	<b>137,311</b>	<b>137,311</b>
<b>TOTAL OTHER INCOME:</b>	<b>3,480</b>	<b>137,311</b>	<b>140,791</b>

<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(5,697)		(5,697) 14
NONE	0	0	0 15
<b>Total (Acct. 425):</b>	<b>(5,697)</b>	<b>0</b>	<b>(5,697)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Electric		28,136	28,136 16
NON	0	0	0 17
<b>Total (Acct. 426):</b>	<b>0</b>	<b>28,136</b>	<b>28,136</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(5,697)</b>	<b>28,136</b>	<b>22,439</b>

<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	27,718		27,718 18
<b>Total (Acct. 427):</b>	<b>27,718</b>	<b>0</b>	<b>27,718</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
AMORTIZATION OF DEBT DISCOUNT AND EXPENSES	2,157		2,157 19
<b>Total (Acct. 428):</b>	<b>2,157</b>	<b>0</b>	<b>2,157</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0		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		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>29,875</b>	<b>0</b>	<b>29,875</b>
<b>NET INCOME:</b>	<b>(17,848)</b>	<b>109,175</b>	<b>91,327</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	310,811	596,059	906,870 24
<b>Total (Acct. 216):</b>	<b>310,811</b>	<b>596,059</b>	<b>906,870</b>
<b>Balance Transferred from Income (433):</b>			
Derived	(17,848)	109,175	91,327 25
<b>Total (Acct. 433):</b>	<b>(17,848)</b>	<b>109,175</b>	<b>91,327</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>			
PRIOR PERIOD ADJUSTMENT	40,416	0	40,416 27
<b>Total (Acct. 435)--Debit:</b>	<b>40,416</b>	<b>0</b>	<b>40,416</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>252,547</b>	<b>705,234</b>	<b>957,781</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>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	0	2,269,646	0	0	<b>2,269,646</b>	<b>1</b>
Less: interdepartmental sales	0	18,923	0	0	<b>18,923</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		1,800			<b>1,800</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>2,248,923</b>	<b>0</b>	<b>0</b>	<b>2,248,923</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	135,561		135,561	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	13,765		13,765	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>149,326</b>	<b>0</b>	<b>149,326</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	3.4	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)	3,956,407	3,446,921	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,317,761	2,156,116	2
<b>Net Utility Plant</b>	<b>1,638,646</b>	<b>1,290,805</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)	109,746	76,872	7
<b>Total Other Property and Investments</b>	<b>109,746</b>	<b>76,872</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	30,881	300,246	8
Temporary Cash Investments (132)	8,659	73,074	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	213,721	195,491	11
Other Accounts Receivable (143)	35,036	11,721	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	270,493	3,697	14
Materials and Supplies (150)	33,508	27,022	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
<b>Total Current and Accrued Assets</b>	<b>592,298</b>	<b>611,251</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	17,253	19,410	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
<b>Total Deferred Debits</b>	<b>17,253</b>	<b>19,410</b>	
<b>Total Assets and Other Debits</b>	<b>2,357,943</b>	<b>1,998,338</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)	330,251	34,819	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	957,781	906,870	<b>23</b>
<b>Total Proprietary Capital</b>	<b>1,288,032</b>	<b>941,689</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	550,000	605,000	<b>24</b>
Advances from Municipality (223)	82,260	82,260	<b>25</b>
Other Long-Term Debt (224)	96,413	60,000	<b>26</b>
<b>Total Long-Term Debt</b>	<b>728,673</b>	<b>747,260</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	193,478	158,718	<b>28</b>
Payables to Municipality (233)	0	0	<b>29</b>
Customer Deposits (235)	1,310	1,655	<b>30</b>
Taxes Accrued (236)	0	0	<b>31</b>
Interest Accrued (237)	4,186	2,369	<b>32</b>
Other Current and Accrued Liabilities (238)	43,395	42,081	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>242,369</b>	<b>204,823</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)	2,020	2,020	<b>35</b>
Other Deferred Credits (253)	96,849	102,546	<b>36</b>
<b>Total Deferred Credits</b>	<b>98,869</b>	<b>104,566</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>2,357,943</b>	<b>1,998,338</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	3,446,921	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	3,052,056	2
Utility Plant in Service - Contributed Plant (101.2)	0	0	0	904,351	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)					9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
<b>Total Utility Plant</b>	0	0	0	3,956,407	
<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	2,117,219	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	0	0	0	200,542	13
<b>Total Accumulated Provision</b>	0	0	0	2,317,761	
<b>Net Utility Plant</b>	0	0	0	1,638,646	

**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>	1,983,710				<b>1,983,710</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	142,716				<b>142,716</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	3,000				<b>3,000</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>145,716</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>145,716</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	12,207				<b>12,207</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>12,207</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12,207</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>2,117,219</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,117,219</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>	172,406				<b>172,406</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	28,136				<b>28,136</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>28,136</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>28,136</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>200,542</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>200,542</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	No					<b>27</b>
If yes, what is the rate?						<b>28</b>

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

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
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

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
<b>Electric Utility</b>							
Fuel for generation					0	0	1
Other			33,508		33,508	27,022	2
<b>Total Electric Utility</b>					<b>33,508</b>	<b>27,022</b>	

Account	Total End of Year	Amount Prior Year	
Electric utility total	33,508	27,022	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>33,508</b>	<b>27,022</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>				
2003 ELECTRIC REVENUE BOND	2,157	428	17,253	1
<b>Total</b>			<u><u>17,253</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	34,819	1
<b>Changes during year (explain):</b>		
PLANT CONTRIBUTED BY TIF DISTRICT #2	295,432	2
<b>Balance end of year</b>	<b><u>330,251</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.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
2003 REVENUE BOND	09/30/2003	12/01/2014	3.20%	550,000	1
<b>Total Bonds (Account 221):</b>				<b>550,000</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.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
PRIOR YEARS TAX EQUIVALENT	00/00/0000	00/00/0000	0.00%	82,260	1
<b>Total for Account 223</b>				<b>82,260</b>	
<b>Other Long-Term Debt (224)</b>					
PROMISSORY NOTE	09/09/2003	10/01/2008	4.00%	42,653	2
STATE TRUST FUND LOAN	03/15/2005	03/15/2025	5.25%	40,180	3
NOTE PAYABLE	05/26/2006	05/26/2011	5.30%	13,580	4
<b>Total for Account 224</b>				<b>96,413</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense		2
Charged electric department expense	73,847	3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<u>73,847</u>	
<b>Taxes paid during year:</b>		
County, state and local taxes	54,031	6
Social Security taxes	11,189	7
PSC Remainder Assessment	1,933	8
<b>Other (explain):</b>		
LICENSE FEES	6,694	9
<b>Total payments and other debits</b>	<u>73,847</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

**INTEREST ACCRUED (ACCT. 237)**

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
1997 MORTGAGE REVENUE	0			0	1
2003 REVENUE BOND	1,769	21,117	21,225	1,661	2
<b>Subtotal</b>	<b>1,769</b>	<b>21,117</b>	<b>21,225</b>	<b>1,661</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	3
ADVANCE FROM MUNICIPALITY	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
PROMISSORY NOTE	600	2,288	2,463	425	5
NOTE PAYABLE		424		424	6
STATE TRUST FUND LOAN		3,889	2,213	1,676	7
<b>Subtotal</b>	<b>600</b>	<b>6,601</b>	<b>4,676</b>	<b>2,525</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	8
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>2,369</b>	<b>27,718</b>	<b>25,901</b>	<b>4,186</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 ACCOUNT	81,650	3
CONSTRUCTION ACCOUNT - BOND PROCEEDS	28,096	4
<b>Total (Acct. 125):</b>	<b>109,746</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	213,721	7
Sewer (Regulated)		8
<b>Other (specify):</b>		
NONE		9
<b>Total (Acct. 142):</b>	<b>213,721</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
<b>Other (specify):</b>		
OTHER ACCOUNTS RECEIVABLE - POLE CONTACT RENTAL	5,023	12
OTHER ACCOUNTS RECEIVABLE - PLANT CONTRIBUTIONS	5,152	13
OTHER ACCOUNTS RECEIVABLE - MISCELLANEOUS	1,754	14
DUE FROM VENDOR FOR RETURNED MATERIALS	16,789	15
OTHER ACCOUNTS RECEIVABLE - MISC	6,318	16
<b>Total (Acct. 143):</b>	<b>35,036</b>	
<b>Receivables from Municipality (145):</b>		
ADVANCE TO TIF DISTRICT #2	270,493	17
<b>Total (Acct. 145):</b>	<b>270,493</b>	
<b>Prepayments (165):</b>		
NONE		18
<b>Total (Acct. 165):</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>Extraordinary Property Losses (182):</b>		
NONE		19
<b>Total (Acct. 182):</b>	0	
<b>Other Deferred Debits (183):</b>		
NONE		20
<b>Total (Acct. 183):</b>	0	
<b>Payables to Municipality (233):</b>		
NONE		21
<b>Total (Acct. 233):</b>	0	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	96,849	22
NONE		23
<b>Total (Acct. 253):</b>	96,849	

### 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	2,864,417	0	0	2,864,417	1
Materials and Supplies	0	30,265	0	0	30,265	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation (110.1)	0	2,050,464	0	0	2,050,464	4
Customer Advances for Construction		2,020			2,020	5
Regulatory Liability	0	99,697	0	0	99,697	6
NONE					0	7
<b>Average Net Rate Base</b>	<b>0</b>	<b>742,501</b>	<b>0</b>	<b>0</b>	<b>742,501</b>	
Net Operating Income	0	2,850	0	0	2,850	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>						
	N/A	0.38%	N/A	N/A	0.38%	

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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	102,546	0	0	<b>102,546</b>	<b>1</b>
<b>Add credits during year:</b>					<b>0</b>	<b>2</b>
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	0	5,697	0	0	<b>5,697</b>	<b>3</b>
<b>Other (specify):</b>					<b>0</b>	<b>4</b>
<b>Balance End of Year</b>	<b>0</b>	<b>96,849</b>	<b>0</b>	<b>0</b>	<b>96,849</b>	

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## FINANCIAL SECTION FOOTNOTES

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### Income Statement Account Details (Page F-02)

#### General footnotes

Acct 435: In 2006 the utility recorded a prior period adjustment to record the utility's share of the Wisconsin Retirement System prior service costs.

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

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

Done.

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### Signature Page (Page ii)

#### General footnotes

ACCOUNTANTS' COMPILATION REPORT

To the City Council  
City of Whitehall  
Whitehall, 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 Whitehall Municipal Electric Utility, an enterprise fund of the City of Whitehall as of December 31, 2006 and 2005, and the related statements of income and retained earnings for the years then ended and the supplemental schedules as of and for the year ended December 31, 2006 in the accompanying prescribed form.

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

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

VIRCHOW, KRAUSE & COMPANY, LLP

March 9, 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)	2,242,782	2,130,724	1
<b>Total Sales of Electricity</b>	<b>2,242,782</b>	<b>2,130,724</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (450)	6,247	5,826	2
Miscellaneous Service Revenues (451)	4,458	5,362	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	7,718	7,273	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	8,441	1,146	7
Amortization of Construction Grants (457)	0	0	8
<b>Total Other Operating Revenues</b>	<b>26,864</b>	<b>19,607</b>	
<b>Total Operating Revenues</b>	<b>2,269,646</b>	<b>2,150,331</b>	
<b>Operation and Maintenance Expenses</b>			
Power Production Expenses (500-546)	1,751,469	1,674,393	9
Transmission Expenses (550-553)	0	0	10
Distribution Expenses (560-576)	111,723	128,435	11
Customer Accounts Expenses (901-904)	34,051	33,735	12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-935)	152,990	136,562	14
<b>Total Operation and Maintenance Expenses</b>	<b>2,050,233</b>	<b>1,973,125</b>	
<b>Other Expenses</b>			
Depreciation Expense (403)	142,716	135,766	15
Amortization Expense (404-407)		0	16
Taxes (408)	73,847	73,088	17
<b>Total Other Expenses</b>	<b>216,563</b>	<b>208,854</b>	
<b>Total Operating Expenses</b>	<b>2,266,796</b>	<b>2,181,979</b>	
<b>NET OPERATING INCOME</b>	<b>2,850</b>	<b>(31,648)</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	6,247	1
<b>Other (specify):</b>		
NONE		2
<b>Total Forfeited Discounts (450)</b>	<b>6,247</b>	
<b>Miscellaneous Service Revenues (451):</b>		
MISCELLANEOUS SERVICE REVENUES	4,458	3
<b>Total Miscellaneous Service Revenues (451)</b>	<b>4,458</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>		
RENT FROM ELECTRIC PROPERTY	7,718	5
<b>Total Rent from Electric Property (454)</b>	<b>7,718</b>	
<b>Interdepartmental Rents (455):</b>		
NONE		6
<b>Total Interdepartmental Rents (455)</b>	<b>0</b>	
<b>Other Electric Revenues (456):</b>		
ENERGY CONSERVATION	5,000	7
MISCELLANEOUS REVENUES	3,441	8
<b>Total Other Electric Revenues (456)</b>	<b>8,441</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)	1,751,469	1,674,393	15
Other Expenses (546)	0		16
<b>Total Other Power Supply Expenses</b>	<b>1,751,469</b>	<b>1,674,393</b>	
<b>Total Power Production Expenses</b>	<b>1,751,469</b>	<b>1,674,393</b>	
<b>TRANSMISSION EXPENSES</b>			
Operation Supervision and Labor (550)	0		17
Operation Supplies and Expenses (551)	0		18

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>TRANSMISSION EXPENSES</b>			
Maintenance of Transmission Plant (553)		0	19
<b>Total Transmission Expenses</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION EXPENSES</b>			
Operation Supervision Expenses (560)	9,500	11,379	20
Line and Station Labor (561)	48,792	60,896	21
Line and Station Supplies and Expenses (562)	6,943	5,065	22
Street Lighting and Signal System Expenses (565)	1,095	1,915	23
Meter Expenses (566)	13,209	12,125	24
Customer Installations Expenses (567)		0	25
Miscellaneous Distribution Expenses (569)	2,439	4,987	26
Maintenance of Structures and Equipment (571)	55	0	27
Maintenance of Lines (572)	19,474	21,370	28
Maintenance of Line Transformers (573)		559	29
Maintenance of Street Lighting and Signal Systems (574)	2,083	1,525	30
Maintenance of Meters (575)	2,274	652	31
Maintenance of Miscellaneous Distribution Plant (576)	5,859	7,962	32
<b>Total Distribution Expenses</b>	<b>111,723</b>	<b>128,435</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Meter Reading Labor (901)	3,982	3,069	33
Accounting and Collecting Labor (902)	26,856	29,053	34
Supplies and Expenses (903)	1,413	1,598	35
Uncollectible Accounts (904)	1,800	15	36
<b>Total Customer Accounts Expenses</b>	<b>34,051</b>	<b>33,735</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)	16,774	16,933	<b>38</b>
Office Supplies and Expenses (921)	4,326	3,441	<b>39</b>
Administrative Expenses Transferred -- Credit (922)		0	<b>40</b>
Outside Services Employed (923)	7,382	10,126	<b>41</b>
Property Insurance (924)	13,619	14,354	<b>42</b>
Injuries and Damages (925)		47	<b>43</b>
Employee Pensions and Benefits (926)	70,137	62,332	<b>44</b>
Regulatory Commission Expenses (928)	4,273	634	<b>45</b>
Miscellaneous General Expenses (930)	12,920	9,299	<b>46</b>
Transportation Expenses (933)	11,638	11,139	<b>47</b>
Maintenance of General Plant (935)	11,921	8,257	<b>48</b>
<b>Total Administrative and General Expenses</b>	<b>152,990</b>	<b>136,562</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>2,050,233</b>	<b>1,973,125</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		54,031	57,193	1
Social Security		11,189	12,286	2
Wisconsin Gross Receipts Tax		6,694	1,749	3
PSC Remainder Assessment		1,933	1,860	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b><u>73,847</u></b>	<b><u>73,088</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			Trempealeau				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.185368				3
County tax rate	mills		6.452602				4
Local tax rate	mills		7.371855				5
School tax rate	mills		8.066094				6
Voc. school tax rate	mills		2.091075				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>24.166994</b>				10
Less: state credit	mills		1.433205				11
<b>Net tax rate</b>	mills		<b>22.733789</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>7.371855</b>				14
<b>Combined School Tax Rate</b>	mills		<b>10.157169</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>17.529024</b>				17
<b>Total Tax Rate</b>	mills		<b>24.166994</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.725329</b>				19
<b>Total tax net of state credit</b>	mills		<b>22.733789</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>16.489479</b>				21
Utility Plant, Jan. 1	\$	3,446,921	3,446,921				22
Materials & Supplies	\$	27,022	27,022				23
<b>Subtotal</b>	\$	<b>3,473,943</b>	<b>3,473,943</b>				24
Less: Plant Outside Limits	\$	15,144	15,144				25
<b>Taxable Assets</b>	\$	<b>3,458,799</b>	<b>3,458,799</b>				26
Assessment Ratio	dec.		0.947359				27
<b>Assessed Value</b>	\$	<b>3,276,724</b>	<b>3,276,724</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>16.489479</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>54,031</b>	<b>54,031</b>				30
Tax Equivalent per 1994 PSC Report	\$	43,250					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>54,031</b>					34

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$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)	9,225		34
Structures and Improvements (361)	27,473		35
Station Equipment (362)	943,845		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	141,697	22,841	38
Overhead Conductors and Devices (365)	315,307	127,189	39
Underground Conduit (366)	8,162		40
Underground Conductors and Devices (367)	101,156	187,203	41
Line Transformers (368)	237,009	15,290	42
Services (369)	96,173	1,993	43
Meters (370)	107,222	15,817	44
Installations on Customers' Premises (371)	27,950		45
Leased Property on Customers' Premises (372)	529		46
Street Lighting and Signal Systems (373)	206,996	219	47
<b>Total Distribution Plant</b>	<b>2,222,744</b>	<b>370,552</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	0		49
Office Furniture and Equipment (391)	7,666		50
Computer Equipment (391.1)	28,628		51
Transportation Equipment (392)	102,292		52
Stores Equipment (393)	300		53
Tools, Shop and Garage Equipment (394)	49,595	352	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)			9,225 34
Structures and Improvements (361)			27,473 35
Station Equipment (362)			943,845 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			164,538 38
Overhead Conductors and Devices (365)			442,496 39
Underground Conduit (366)			8,162 40
Underground Conductors and Devices (367)			288,359 41
Line Transformers (368)	214		252,085 42
Services (369)			98,166 43
Meters (370)	513		122,526 44
Installations on Customers' Premises (371)			27,950 45
Leased Property on Customers' Premises (372)			529 46
Street Lighting and Signal Systems (373)			207,215 47
<b>Total Distribution Plant</b>	<b>727</b>	<b>0</b>	<b>2,592,569</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			0 49
Office Furniture and Equipment (391)			7,666 50
Computer Equipment (391.1)			28,628 51
Transportation Equipment (392)			102,292 52
Stores Equipment (393)			300 53
Tools, Shop and Garage Equipment (394)			49,947 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)	3,988		<b>55</b>
Power Operated Equipment (396)	255,769	16,580	<b>56</b>
Communication Equipment (397)	3,219		<b>57</b>
Miscellaneous Equipment (398)	2,578		<b>58</b>
Other Tangible Property (399)	0		<b>59</b>
<b>Total General Plant</b>	<b>454,035</b>	<b>16,932</b>	
<b>Total utility plant in service directly assignable</b>	<b>2,676,779</b>	<b>387,484</b>	
Common Utility Plant Allocated to Electric Department	0		<b>60</b>
<b>Total utility plant in service</b>	<b>2,676,779</b>	<b>387,484</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)			3,988 55
Power Operated Equipment (396)	11,480		260,869 56
Communication Equipment (397)			3,219 57
Miscellaneous Equipment (398)			2,578 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>11,480</b>	<b>0</b>	<b>459,487</b>
<b>Total utility plant in service directly assignable</b>	<b>12,207</b>	<b>0</b>	<b>3,052,056</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>12,207</b>	<b>0</b>	<b>3,052,056</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)	366,067		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	12,336	11,673	38
Overhead Conductors and Devices (365)	287,873	40,872	39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	61,095	82,393	41
Line Transformers (368)	7,680		42
Services (369)	6,171		43
Meters (370)	1,050	2,373	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	13,540		47
<b>Total Distribution Plant</b>	<b>755,812</b>	<b>137,311</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)	11,228		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>	<u>0</u>	<u>0</u>	<u>0</u>
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			0 34
Structures and Improvements (361)			0 35
Station Equipment (362)			366,067 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			24,009 38
Overhead Conductors and Devices (365)			328,745 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			143,488 41
Line Transformers (368)			7,680 42
Services (369)			6,171 43
Meters (370)			3,423 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			13,540 47
<b>Total Distribution Plant</b>	<u>0</u>	<u>0</u>	<u>893,123</u>
<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)			11,228 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>11,228</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>767,040</b>	<b>137,311</b>	
Common Utility Plant Allocated to Electric Department	0		60
<b>Total utility plant in service</b>	<b>767,040</b>	<b>137,311</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>11,228</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>904,351</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>904,351</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)	16		1		17	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)			4		4	6
14.4/24.9 kV (25kV)					0	7
<b>Other:</b>						
URD-1.94	3				3	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					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> 4
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> 9
Customers served at other than rural rates:	10
Farm	1 11
Nonfarm	37 12
<b>Total</b>	<b>38</b> 13
<b>Total customers on rural lines at end of year</b>	<b>38</b> 14

### MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	4,722	Thursday	01/05/2006	18:00	2,630	1
February	02	4,727	Friday	02/17/2006	10:00	2,477	2
March	03	4,562	Wednesday	03/15/2006	10:00	2,620	3
April	04	4,658	Wednesday	04/12/2006	11:00	2,420	4
May	05	5,450	Wednesday	05/31/2006	16:00	2,651	5
June	06	5,937	Friday	06/16/2006	16:00	2,918	6
July	07	6,731	Monday	07/31/2006	13:00	3,276	7
August	08	6,280	Tuesday	08/01/2006	15:00	3,201	8
September	09	5,314	Tuesday	09/05/2006	16:00	2,625	9
October	10	5,048	Tuesday	10/31/2006	11:00	2,789	10
November	11	5,363	Thursday	11/30/2006	18:00	2,848	11
December	12	5,635	Monday	12/04/2006	18:00	3,074	12
<b>Total</b>		<b>64,427</b>				<b>33,529</b>	

**System Name**

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

<b>Type of Reading</b>	<b>Supplier</b>
------------------------	-----------------

**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	33,529	8
Interchanges:		9
In (gross)		10
Out (gross)		11
Net	<b>0</b>	12
Transmission for/by others (wheeling):		13
Received		14
Delivered		15
Net	<b>0</b>	16
<b>Total Source of Energy</b>	<b>33,529</b>	<b>17</b>
<b>Disposition of Energy</b>		
Sales to Ultimate Consumers (including interdepartmental sales)	32,142	18
Sales For Resale		19
<b>Energy Used by the Company (excluding station use):</b>		
Electric Utility	39	20
Common (office, shops, garages, etc. serving 2 or more util. depts.)		21
<b>Total Used by Company</b>	<b>39</b>	<b>22</b>
<b>Total Sold and Used</b>	<b>32,181</b>	<b>23</b>
<b>Energy Losses:</b>		
Transmission Losses (if applicable)		24
Distribution Losses	1,348	25
<b>Total Energy Losses</b>	<b>1,348</b>	<b>26</b>
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>	<b>4.0204%</b>	<b>27</b>
<b>Total Disposition of Energy</b>	<b>33,529</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>				
RURAL	MS-4	19	222	1
CITY	RG-1	725	6,566	2
<b>Total Sales for Residential Sales</b>		<b>744</b>	<b>6,788</b>	
<b>Commercial &amp; Industrial</b>				
CITY COMMERCIAL	CG-1	167	3,480	3
RURAL COMMERCIAL	CG-1	10	29	4
CITY INDUSTRIAL	CP-1	15	19,849	5
RURAL INDUSTRIAL	CP-1	2	1,559	6
ATHLETIC FIELDS	MP-1	2	1	7
INTERDEPARTMENTAL	MP-1	3	251	8
<b>Total Sales for Commercial &amp; Industrial</b>		<b>199</b>	<b>25,169</b>	
<b>Public Street &amp; Highway Lighting</b>				
CITY STREETS	MS-1	1	171	9
SECURITY LIGHTS	MS-3	1	14	10
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>2</b>	<b>185</b>	
<b>Sales for Resale</b>				
NONE				11
<b>Total Sales for Sales for Resale</b>		<b>0</b>	<b>0</b>	
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>945</b>	<b>32,142</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>	
		16,875	1,882	<b>18,757</b>	<b>1</b>
		499,674	56,309	<b>555,983</b>	<b>2</b>
<b>0</b>	<b>0</b>	<b>516,549</b>	<b>58,191</b>	<b>574,740</b>	
		263,358	29,689	<b>293,047</b>	<b>3</b>
		2,932	253	<b>3,185</b>	<b>4</b>
36,968	45,939	1,052,824	164,938	<b>1,217,762</b>	<b>5</b>
3,440	4,954	86,784	13,218	<b>100,002</b>	<b>6</b>
		503	1	<b>504</b>	<b>7</b>
		16,925	1,998	<b>18,923</b>	<b>8</b>
<b>40,408</b>	<b>50,893</b>	<b>1,423,326</b>	<b>210,097</b>	<b>1,633,423</b>	
		32,430	1,450	<b>33,880</b>	<b>9</b>
		620	119	<b>739</b>	<b>10</b>
<b>0</b>	<b>0</b>	<b>33,050</b>	<b>1,569</b>	<b>34,619</b>	
				<b>0</b>	<b>11</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>40,408</b>	<b>50,893</b>	<b>1,972,925</b>	<b>269,857</b>	<b>2,242,782</b>	

### PURCHASED POWER STATISTICS

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

Particulars (a)	(b)		(c)		
Name of Vendor	WPPI				1
Point of Delivery	SOURCE				2
Type of Power Purchased (firm, dump, etc.)	FIRM				3
Voltage at Which Delivered	69000				4
Point of Metering	SOURCE				5
Total of 12 Monthly Maximum Demands -- kW	64,427				6
Average load factor	<b>71.2902%</b>				7
Total Cost of Purchased Power	1,751,469				8
Average cost per kWh	<b>0.0522</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	1,235	1,395			12
February	1,201	1,276			13
March	1,338	1,283			14
April	1,161	1,259			15
May	1,307	1,344			16
June	1,502	1,415			17
July	1,497	1,779			18
August	1,643	1,558			19
September	1,266	1,359			20
October	1,395	1,394			21
November	1,393	1,455			22
December	1,400	1,674			23
<b>Total kWh (000)</b>	<b>16,338</b>	<b>17,191</b>			24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	<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)	Total (b)
Name of Plant	█	1
Unit Identification	█	2
Type of Generation	█	3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?	█	5
Is Exciter & Station Use Metered or Estimated?	█	6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
<b>Load Factor</b>		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?	█	14
Total Production Expenses	0	15
<b>Cost per kWh of Net Generation (\$)</b>		16
Monthly Net Generation --- kWh (000):		
January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
<b>Total kWh (000)</b>	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		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>							<u><u>0</u></u>
							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>						<u><u>0</u></u>
						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	Rated Unit Capacity		Total Rated	Total
				by Each Unit During Yr. (000's) (m)	kW (n)	kVA (o)	Plant Capacity (kW) (p)	Maximum Continuous Capacity (kW) (q)
<b>Total</b>				<b>0</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	Rated Unit Capacity		Total Rated	Total Maximum
		by Each Unit Generator During Yr. (000's) (j)	kW (k)	kVA (l)	Plant Capacity (kW) (m)	Continuous Plant Capacity (kW) (n)
<b>Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

1

### HYDRAULIC GENERATING PLANTS

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

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

NONE

### HYDRAULIC GENERATING PLANTS (cont.)

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

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

### SUBSTATION EQUIPMENT

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

Particulars (a)	Utility Designation					(f)
	(b)	(c)	(d)	(e)		
Name of Substation	CLAIRE ST. TOWER DRIV					1
Voltage--High Side	6,900	6,900				2
Voltage--Low Side	12,470	12,470				3
Num. Main Transformers in Operation	1	1				4
Total Capacity of Transformers in kVA	7,500	7,500				5
Number of Spare Transformers on Hand	0	0				6
15-Minute Maximum Demand in kW	3,289	3,445				7
Dt and Hr of Such Maximum Demand	07/31/2006 13:00	07/31/2006 15:00				8 9
Kwh Output	17,532	15,997				10

### SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation					(l)
	(h)	(i)	(j)	(k)		
Name of Substation						14
Voltage--High Side						15
Voltage--Low Side						16
Num. of Main Transformers in Operation						17
Total Capacity of Transformers in kVA						18
Number of Spare Transformers on Hand						19
15-Minute Maximum Demand in kW						20
Dt and Hr of Such Maximum Demand						21
Kwh Output						22

### SUBSTATION EQUIPMENT (continued)

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

**ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS**

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,144	282	17,663	1
Acquired during year	106	8	245	2
<b>Total</b>	<b>1,250</b>	<b>290</b>	<b>17,908</b>	<b>3</b>
Retired during year	16	5	143	4
Sales, transfers or adjustments increase (decrease)				5
<b>Number end of year</b>	<b>1,234</b>	<b>285</b>	<b>17,765</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				<b>7</b>
In customers' use	1,004	270	16,649	8
In utility's use	3			9
				<b>10</b>
Locked meters on customers' premises				11
In stock	227	15	1,116	12
<b>Total end of year</b>	<b>1,234</b>	<b>285</b>	<b>17,765</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>				
Fluorescent	150	122	89,909	1
Fluorescent	250	16	14,880	2
<b>Total</b>		<b>138</b>	<b>104,789</b>	
<b>Ornamental</b>				
Fluorescent	150	19	14,003	3
Fluorescent	250	18	16,740	4
Metal Halide/Halogen	70	18	16,740	5
Metal Halide/Halogen	250	18	18,360	6
<b>Total</b>		<b>73</b>	<b>65,843</b>	
<b>Other</b>				
NONE				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 Additions for any Accounts exceed \$50,000, please explain.**

The additions to Underground Conductors and Devices (365) were partially paid for by the TIF District and the rest by the utility. The TIF District paid \$9,726 and will be reimbursing the utility for most of the remaining costs.

The additions to Underground Conductors and Devices (367) were partially paid for by the TIF District and the rest by the utility. The TIF District paid \$14,714 and will be reimbursing the utility for most of the remaining costs.

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

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

Underground Conductors and Devices (367) had additions of \$82,393 due to extensions for the Schansberg Road Project. The utility received a community development block grant to finance this project.

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