



3014 (02-02-05)

ANNUAL REPORT

OF

Name: CUMBERLAND MUNICIPAL UTILITY

Principal Office: 1265 2ND AVENUE
P.O. BOX 726
CUMBERLAND, WI 54829-726

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: CUMBERLAND MUNICIPAL UTILITY

Utility Address: 1265 2ND AVENUE
P.O. BOX 726
CUMBERLAND, WI 54829-726

When was utility organized? 11/20/1898

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MRS LORI ANN NYHUS

Title: OFFICE SUPERVISOR

Office Address:

1265 2ND AVENUE
P.O. BOX 726
CUMBERLAND, WI 54829

Telephone: (715) 822 - 2595

Fax Number: (715) 822 - 3621

E-mail Address: utillori@charter.net

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

Name:

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

Name: GEORGE MOMCHILOVICH

Title: COMMISSION PRESIDENT

Office Address:

1265 2ND AVENUE
CUMBERLAND, WI 54829

Telephone: (715) 822 - 8298

Fax Number:

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: TOM POLACEK

Title: PARTNER

Office Address: VIRCHOW, KRAUSE AND COMPANY
TEN TERRACE CT
P.O. BOX 7398
MADISON, WI 53707-7398

Telephone: (608) 249 - 6622

Fax Number:

E-mail Address:

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

Period covered by most recent audit: JANUARY 1 - DECEMBER 31, 2006

Names and titles of utility management including manager or superintendent:

Name: MR CHARLES J CHRISTENSEN

Title: GENERAL MANAGER

Office Address:
1265 2ND AVENUE
P.O. BOX 726
CUMBERLAND, WI 54829

Telephone: (715) 822 - 2595

Fax Number: (715) 822 - 3621

E-mail Address: UTILCHUCK@CHARTER.NET

Name of utility commission/committee: Cumberland Municipal Utility Commission

Names of members of utility commission/committee:

- MR GEORGE MOMCHILOVICH, PRESIDENT
- MR LOUIS MUENCH, JR, COMMISSIONER
- MR JOHN SCHWANKE, CITY REPRESENTATIVE
- MR HUBERT THOE, COMMISSIONER
- MR GERALD THON, COMMISSIONER

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	3,223,485	3,121,227	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	2,165,948	2,020,975	2
Depreciation Expense (403)	566,032	558,707	3
Amortization Expense (404-407)	1,386	1,386	4
Taxes (408)	275,175	281,925	5
Total Operating Expenses	3,008,541	2,862,993	
Net Operating Income	214,944	258,234	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	214,944	258,234	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	7,025	9,742	9
Interest and Dividend Income (419)	47,749	16,188	10
Miscellaneous Nonoperating Income (421)	1,216	47,702	11
Total Other Income	55,990	73,632	
Total Income	270,934	331,866	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(18,065)	(18,065)	12
Other Income Deductions (426)	12,813	32,300	13
Total Miscellaneous Income Deductions	(5,252)	14,235	
Income Before Interest Charges	276,186	317,631	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	133,513	181,410	14
Amortization of Debt Discount and Expense (428)	12,765	7,572	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	8,114	9,458	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	154,392	198,440	
Net Income	121,794	119,191	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	5,492,423	5,373,232	20
Balance Transferred from Income (433)	121,794	119,191	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	5,614,217	5,492,423	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	3,223,485		3,223,485	1
Total (Acct. 400):	3,223,485	0	3,223,485	
Operation and Maintenance Expense (401-402):				
Derived	2,165,948		2,165,948	2
Total (Acct. 401-402):	2,165,948	0	2,165,948	
Depreciation Expense (403):				
Derived	566,032		566,032	3
Total (Acct. 403):	566,032	0	566,032	
Amortization Expense (404-407):				
Derived	1,386		1,386	4
Total (Acct. 404-407):	1,386	0	1,386	
Taxes (408):				
Derived	275,175		275,175	5
Total (Acct. 408):	275,175	0	275,175	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	214,944	0	214,944	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE	0		0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
UTILITY OWNED APARTMENT - 1	5,003		5,003	10
UTILITY OWNED APARTMENT - 2	2,022		2,022	11
Total (Acct. 418):	7,025	0	7,025	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
CD INTEREST	1,368	0	1,368 12
MONEY MARKET INTEREST	37	0	37 13
LOCAL GOVERNMENT INVESTMENT POOL INTEREST	131	0	131 14
BOND INTEREST	12,230	0	12,230 15
SWEEP ACCOUNT INTEREST	33,983	0	33,983 16
Total (Acct. 419):	47,749	0	47,749
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	[REDACTED]	240	240 17
Contributed Plant - Electric	[REDACTED]	976	976 18
NONE	0	0	0 19
Total (Acct. 421):	0	1,216	1,216
TOTAL OTHER INCOME:	54,774	1,216	55,990

MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(18,065)	[REDACTED]	(18,065) 20
NONE	0	0	0 21
Total (Acct. 425):	(18,065)	0	(18,065)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	13,260	13,260 22
Depreciation Expense on Contributed Plant - Electric	[REDACTED]	18,324	18,324 23
FEMA REIMBURSEMENT	(18,771)	0	(18,771) 24
Total (Acct. 426):	(18,771)	31,584	12,813
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(36,836)	31,584	(5,252)

INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	133,513	[REDACTED]	133,513 25
Total (Acct. 427):	133,513	0	133,513
Amortization of Debt Discount and Expense (428):			
AMORTIZATION EXPENSE - BOND	12,765	[REDACTED]	12,765 26
Total (Acct. 428):	12,765	0	12,765

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Amortization of Premium on Debt--Cr. (429):			
NONE	0		0 27
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	8,114		8,114 28
Total (Acct. 430):	8,114	0	8,114
Other Interest Expense (431):			
Derived	0		0 29
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 30
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	154,392	0	154,392
NET INCOME:	152,162	(30,368)	121,794
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	5,463,925	28,498	5,492,423 31
Total (Acct. 216):	5,463,925	28,498	5,492,423
Balance Transferred from Income (433):			
Derived	152,162	(30,368)	121,794 32
Total (Acct. 433):	152,162	(30,368)	121,794
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 33
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 34
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 35
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 36
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	5,616,087	(1,870)	5,614,217

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	0			0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0	0			0	2
Payroll	0	0			0	3
Materials	0	0			0	4
Taxes	0	0			0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	295,004	2,928,481	0	0	3,223,485	1
Less: interdepartmental sales	412	12,026	0	0	12,438	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	0	0			0	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	294,592	2,916,455	0	0	3,211,047	

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	105,140		105,140	1
Electric operating expenses	387,430		387,430	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses	1,256		1,256	7
Water utility plant accounts	2,249		2,249	8
Electric utility plant accounts	14,139		14,139	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	38,678		38,678	19
Total Payroll	548,892	0	548,892	

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	1.3	1
Electric	7.7	2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	16,212,928	16,037,152	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	8,577,700	7,981,761	2
Net Utility Plant	7,635,228	8,055,391	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	45,285	45,285	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	42,803	42,803	4
Net Nonutility Property	2,482	2,482	
Investment in Municipality (123)	329,543	356,661	5
Other Investments (124)	0	0	6
Special Funds (125)	347,177	355,167	7
Total Other Property and Investments	679,202	714,310	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	790,005	552,302	8
Temporary Cash Investments (132)	62,635	61,100	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	204,031	153,391	11
Other Accounts Receivable (143)	87,655	93,461	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	(61)	(61)	13
Receivables from Municipality (145)	16,680	28,562	14
Materials and Supplies (150)	189,087	150,182	15
Prepayments (165)	36,669	39,401	16
Other Current and Accrued Assets (170)	0	0	17
Total Current and Accrued Assets	1,386,823	1,078,460	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	195,077	50,386	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	8,667	0	20
Total Deferred Debits	203,744	50,386	
Total Assets and Other Debits	9,904,997	9,898,547	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	255,174	255,174	21
Appropriated Earned Surplus (215)	0	0	22
Unappropriated Earned Surplus (216)	5,614,217	5,492,423	23
Total Proprietary Capital	5,869,391	5,747,597	
LONG-TERM DEBT			
Bonds (221)	3,010,000	3,090,000	24
Advances from Municipality (223)	109,612	131,961	25
Other Long-Term Debt (224)	10,400	15,600	26
Total Long-Term Debt	3,130,012	3,237,561	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	157,797	142,744	28
Payables to Municipality (233)	62,232	65,259	29
Customer Deposits (235)	420	225	30
Taxes Accrued (236)	230,805	240,839	31
Interest Accrued (237)	9,674	14,474	32
Other Current and Accrued Liabilities (238)	137,566	124,693	33
Total Current and Accrued Liabilities	598,494	588,234	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	0	35
Other Deferred Credits (253)	307,100	325,165	36
Total Deferred Credits	307,100	325,165	
OPERATING RESERVES			
Property Insurance Reserve (261)	0	0	37
Injuries and Damages Reserve (262)	0	0	38
Pensions and Benefits Reserve (263)	0	0	39
Miscellaneous Operating Reserves (265)	0	0	40
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	9,904,997	9,898,557	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	2,359,063	0	0	13,678,089	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	1,554,631	0	0	13,170,409	2
Utility Plant in Service - Contributed Plant (101.2)	824,252	0	0	485,166	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)				141,321	7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)					9
Utility Plant Acquisition Adjustments (108)				37,149	10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	2,378,883	0	0	13,834,045	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	635,267	0	0	7,458,930	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	245,507	0	0	237,996	13
Total Accumulated Provision	880,774	0	0	7,696,926	
Net Utility Plant	1,498,109	0	0	6,137,119	

**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)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	582,517	6,947,325			7,529,842	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	54,203	511,829			566,032	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	3,560				3,560	6
Accruals charged other						7
accounts (specify):						8
UTILITY AQUISITION DEPRECIATI		4,157			4,157	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	57,763	515,986	0	0	573,749	16
Debits during year						17
Book cost of plant retired	5,013	4,381			9,394	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	5,013	4,381	0	0	9,394	25
Balance end of year (110.1)	635,267	7,458,930	0	0	8,094,197	26
Composite Depreciation Rate?	No	No				27
If yes, what is the rate?						28

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)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	232,247	219,672			451,919	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	13,260	18,324			31,584	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	13,260	18,324	0	0	31,584	16
Debits during year						17
Book cost of plant retired	0	0			0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (110.1)	245,507	237,996	0	0	483,503	26
Composite Depreciation Rate?	No	No				27
If yes, what is the rate?						28

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
Utility owned apartment	34,362			34,362	2
Water chlorinator	527			527	3
UTILITY OWNED HOME	10,396			10,396	4
Total Nonutility Property (121)	45,285	0	0	45,285	
Less accum. prov. depr. & amort. (122)	42,803			42,803	5
Net Nonutility Property	2,482	0	0	2,482	

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

Particulars (a)	Amount (b)	
Balance first of year	(61)	1
Additions:		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
Total Additions	0	
Deductions:		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	6
Total accounts written off	0	
Balance end of year	(61)	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation	39,317				39,317	42,186	1
Other			131,200		131,200	92,053	2
Total Electric Utility					170,517	134,239	

Account	Total End of Year	Amount Prior Year	
Electric utility total	170,517	134,239	1
Water utility	18,570	15,943	2
Sewer utility	0	0	3
Gas utility	0	0	4
Merchandise	0	0	5
Other materials & supplies	0	0	6
Total Materials and Supplies	189,087	150,182	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
2000 REVENUE BONDS-DEBT DISCOUNT	3,022	428	0	1
2006 REVENUE BOND-ISSUANCE COSTS	1,591	428	38,195	2
2006 REVENUE BOND-LOSS ON REFUNDING	5,052	428	121,237	3
2006 REVENUE BONDS-DEBT DISCOUNT	3,100	428	35,645	4
Total			195,077	
Unamortized premium on debt (251)				
NONE				5
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	255,174	1
Changes during year (explain):		
NONE	0	2
Balance end of year	<u><u>255,174</u></u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
2000 ELECTRIC REVENUE BOND	10/01/2000	12/01/2007	5.87%	0	1
2006 ELECTRIC REVENUE BOND	06/27/2006	12/01/2018	3.82%	3,010,000	2
Total Bonds (Account 221):				3,010,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
UNFUNDED LIABILITY DUE TO CITY	07/01/2003	06/01/2011	3.75%	109,612	1
Total for Account 223				109,612	
Other Long-Term Debt (224)					
PAYABLES TO BARRON ELECTRIC	12/31/2003	12/31/2008	0.00%	10,400	2
Total for Account 224				10,400	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	240,839	1
Accruals:		
Charged water department expense	38,853	2
Charged electric department expense	235,564	3
Charged sewer department expense	922	4
Other (explain):		
NONE		5
Total Accruals and other credits	275,339	
Taxes paid during year:		
County, state and local taxes	240,846	6
Social Security taxes	37,216	7
PSC Remainder Assessment	2,477	8
Other (explain):		
WISCONSIN GROSS RECEIPTS TAX	4,834	9
Total payments and other debits	285,373	
Balance end of year	230,805	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
ELECTRIC REVENUE BONDS - 2000	14,483	133,513	138,313	9,683	1
Subtotal	14,483	133,513	138,313	9,683	
Advances from Municipality (223)					
UNFUNDED LIABILITY DUE TO CITY	0	8,114	8,114	0	2
Subtotal	0	8,114	8,114	0	
Other Long-Term Debt (224)					
NONE	0	0	0	0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
Customer Deposits	(9)	0	0	(9)	4
Subtotal	(9)	0	0	(9)	
Total	14,474	141,627	146,427	9,674	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
PAYMENTS DUE TO CITY FOR DEVELOPMENT	329,543	1
Total (Acct. 123):	329,543	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
2000 BOND REDEMPTION RESERVE	347,177	3
Total (Acct. 125):	347,177	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	29,834	5
Electric	164,870	6
Sewer (Regulated)		7
Other (specify):		
AMOUNT DUE FOR PUBLIC BENEFIT	1,470	8
AMOUNT DUE FOR SALES FOR RESALE	7,857	9
Total (Acct. 142):	204,031	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	62,232	10
Merchandising, jobbing and contract work		11
Other (specify):		
INTEREST RECEIVABLE	7,583	12
POLE ATTACHMENTS	8,034	13
AMOUNT DUE FOR BOOKKEEPING	5,000	14
PHONE CHARGES AND MISC	1,442	15
WATER SERVICE INSTALLATION	3,364	16
Total (Acct. 143):	87,655	
Receivables from Municipality (145):		
AMOUNTS PLACED ON TAX ROLL	2,807	17
AMOUNT DUE TO UTILITY FOR BILLING AND COLLECTING	3,083	18
JOINT METER ALLOCATION BALANCE DUE	10,171	19
AMOUNT DUE FOR INSURANCE DIVIDEND	619	20
Total (Acct. 145):	16,680	

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)	
Prepayments (165):		
PREPAID LIABILITY & WORKER'S COMP INSURANCE PREMIUMS	12,920	21
PREPAID PROPERTY INSURANCE PREMIUMS	5,619	22
PREPAID HEALTH INSURANCE PREMIUMS	14,868	23
PREPAID LIFE INSURANCE PREMIUMS	1,823	24
PREPAID STORAGE TANK LIABILITY	356	25
PREPAID DENTAL INSURANCE PREMIUMS	1,083	26
Total (Acct. 165):	36,669	
Extraordinary Property Losses (182):		
NONE		27
Total (Acct. 182):	0	
Other Deferred Debits (183):		
WATER SYSTEM MODEL PROJECT	8,667	28
Total (Acct. 183):	8,667	
Payables to Municipality (233):		
SEWER BILLINGS DUE TO CITY	62,232	29
Total (Acct. 233):	62,232	
Other Deferred Credits (253):		
Regulatory Liability	307,100	30
NONE		31
Total (Acct. 253):	307,100	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	1,544,721	13,094,309	0	0	14,639,030	1
Materials and Supplies	17,256	152,378	0	0	169,634	2
Other (specify):						
NONE	0	0	0	0	0	3
Less Average:						
Reserve for Depreciation (110.1)	608,892	7,203,127	0	0	7,812,019	4
Customer Advances for Construction	0	0	0	0	0	5
Regulatory Liability	169,619	146,513	0	0	316,132	6
NONE	0	0	0	0	0	7
Average Net Rate Base	783,466	5,897,047	0	0	6,680,513	
Net Operating Income	23,590	191,354	0	0	214,944	8
Net Operating Income as a percent of						
Average Net Rate Base	3.01%	3.24%	N/A	N/A	3.22%	

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	174,466	150,699	0	0	325,165	1
Add credits during year:					0	2
Deduct charges:						
Miscellaneous Amortization (425)	9,693	8,372	0	0	18,065	3
Other (specify):					0	4
Balance End of Year	164,773	142,327	0	0	307,100	

FINANCIAL SECTION FOOTNOTES

Materials and Supplies (Page F-12)

General footnotes

Electric Utility - column (d) Distribution - Other is increased due to wire purchased in late 2006 for a project hope to be done in 2007

Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251) (Page F-13)

General footnotes

OLD ISSUANCE/DISCOUNT WAS CLOSED INTO THE NEW UNAMORTIZED COSTS.

Bonds (Acct. 221) (Page F-15)

General footnotes

2000 ELECTRIC REVENUE BOND PAID OFF AND REFINANCED IN 2006, NEW 2006 ELECTRIC REVENUE BOND.

Notes Payable & Miscellaneous Long-Term Debt (Page F-16)

General footnotes

PAYABLES TO BARRON ELECTRIC - THERE IS NO AMOUNT IN INTEREST AS THERE IS NO INTEREST BEING ASSESSED TO THIS LIABILITY.

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

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

n/a - UNSURE AS TO WHETHER PROJECT WILL HAPPEN OR NOT, APPLYING FOR GRANT

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.

ACCOUNT 145 - RECEIVABLES FROM MUNICIPALITY, AMOUNT DUE IS BALANCE OWED FOR JOINT METER ALLOCATION AFTER ALLOCATION WAS RECONCILED
ACCOUNT 143 - OTHER ACCOUNTS RECEIVABLE - INTEREST RECEIVABLE IN AMOUNT OF \$7582.50 FOR INTEREST DUE ON CD AT YEAR END, AMOUNT DUE FOR BOOKKEEPING IN AMOUNT OF \$5000, SEWER RECEIVABLE IN AMOUNT OF \$62,232.00 DUE FROM CUSTOMERS, \$POLE ATTACHMENTS - \$8034 DUE FROM CHARTER AND CENTURYTEL AND OTHER MISC RECEIVABLES DUE
ACCOUNT 233 - PAYABLES TO MUNICIPALITY - \$62,232 IS AMOUNT OWED TO CITY FOR SEWER COLLECTIONS

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	289,939	301,360	1
Total Sales of Water	289,939	301,360	
Other Operating Revenues			
Forfeited Discounts (470)	1,180	1,139	2
Miscellaneous Service Revenues (471)	872	760	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	3,013	2,801	6
Total Other Operating Revenues	5,065	4,700	
Total Operating Revenues	295,004	306,060	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	0	0	7
Pumping Expenses (620-625)	46,066	42,337	8
Water Treatment Expenses (630-635)	5,455	0	9
Transmission and Distribution Expenses (640-655)	53,307	51,591	10
Customer Accounts Expenses (901-904)	13,993	12,591	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	58,608	48,667	13
Total Operation and Maintenance Expenses	177,429	155,186	
Other Operating Expenses			
Depreciation Expense (403)	54,203	51,702	14
Amortization Expense (404-407)		0	15
Taxes (408)	39,782	37,468	16
Total Other Operating Expenses	93,985	89,170	
Total Operating Expenses	271,414	244,356	
NET OPERATING INCOME	23,590	61,704	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	13	360	1,144	1
Commercial	1	40	105	2
Industrial	0	0	0	3
Total Unmetered Sales to General Customers (460)	14	400	1,249	
Metered Sales to General Customers (461)				
Residential	842	36,163	90,298	4
Commercial	146	22,832	36,424	5
Industrial	5	81,553	63,785	6
Total Metered Sales to General Customers (461)	993	140,548	190,507	
Private Fire Protection Service (462)	9		4,323	7
Public Fire Protection Service (463)	1		87,266	8
Other Sales to Public Authorities (464)	16	2,790	6,182	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	1	248	412	12
Total Sales of Water	1,034	143,986	289,939	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	87,225	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	41	3
Other (specify): NONE		4
Total Public Fire Protection Service (463)	87,266	
Forfeited Discounts (470):		
Customer late payment charges	1,180	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	1,180	
Miscellaneous Service Revenues (471):		
RECONNECTS	872	7
Total Miscellaneous Service Revenues (471)	872	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	3,013	10
Other (specify): NONE		11
Total Other Water Revenues (474)	3,013	

WATER 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)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)	0	0	1
Purchased Water (601)	0	0	2
Operation Supplies and Expenses (602)	0	0	3
Maintenance of Water Source Plant (605)	0	0	4
Total Source of Supply Expenses	0	0	
PUMPING EXPENSES			
Operation Labor (620)	24,669	21,413	5
Fuel for Power Production (621)	0	0	6
Fuel or Power Purchased for Pumping (622)	11,533	9,044	7
Operation Supplies and Expenses (623)	4,749	6,707	8
Maintenance of Pumping Plant (625)	5,115	5,173	9
Total Pumping Expenses	46,066	42,337	
WATER TREATMENT EXPENSES			
Operation Labor (630)	0	0	10
Chemicals (631)	0	0	11
Operation Supplies and Expenses (632)	0	0	12
Maintenance of Water Treatment Plant (635)	5,455	0	13
Total Water Treatment Expenses	5,455	0	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	16,019	14,701	14
Operation Supplies and Expenses (641)	4,235	4,844	15
Maintenance of Distribution Reservoirs and Standpipes (650)	0	0	16
Maintenance of Mains (651)	8,470	6,707	17
Maintenance of Services (652)	10,552	10,785	18
Maintenance of Meters (653)	5,178	5,750	19
Maintenance of Hydrants (654)	8,441	8,404	20
Maintenance of Other Plant (655)	412	400	21
Total Transmission and Distribution Expenses	53,307	51,591	

WATER 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)	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	3,481	3,369	22
Accounting and Collecting Labor (902)	8,980	7,924	23
Supplies and Expenses (903)	1,532	1,298	24
Uncollectible Accounts (904)	0	0	25
Total Customer Accounts Expenses	13,993	12,591	
SALES EXPENSES			
Sales Expenses (910)	0	0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	2,177	2,227	27
Office Supplies and Expenses (921)	1,895	1,523	28
Administrative Expenses Transferred--Credit (922)	0	0	29
Outside Services Employed (923)	9,871	3,087	30
Property Insurance (924)	7,198	7,172	31
Injuries and Damages (925)	1,396	1,195	32
Employee Pensions and Benefits (926)	20,338	20,850	33
Regulatory Commission Expenses (928)	0	0	34
Miscellaneous General Expenses (930)	5,091	5,212	35
Transportation Expenses (933)	6,814	6,295	36
Maintenance of General Plant (935)	3,828	1,106	37
Total Administrative and General Expenses	58,608	48,667	
Total Operation and Maintenance Expenses	177,429	155,186	

TAXES (ACCT. 408 - WATER)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		34,217	32,773	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		922	1,029	2
Net property tax equivalent		33,295	31,744	
Social Security		5,868	5,067	3
PSC Remainder Assessment		619	657	4
Other (specify): NONE			0	5
Total tax expense		39,782	37,468	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Barron				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.210000				3
County tax rate	mills		4.930000				4
Local tax rate	mills		6.950000				5
School tax rate	mills		9.340000				6
Voc. school tax rate	mills		1.150000				7
Other tax rate - Local	mills		0.630000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		23.210000				10
Less: state credit	mills		1.370000				11
Net tax rate	mills		21.840000				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.950000				14
Combined School Tax Rate	mills		10.490000				15
Other Tax Rate - Local	mills		0.630000				16
Total Local & School Tax	mills		18.070000				17
Total Tax Rate	mills		23.210000				18
Ratio of Local and School Tax to Total	dec.		0.778544				19
Total tax net of state credit	mills		21.840000				20
Net Local and School Tax Rate	mills		17.003395				21
Utility Plant, Jan. 1	\$	2,359,063	2,359,063				22
Materials & Supplies	\$	15,943	15,943				23
Subtotal	\$	2,375,006	2,375,006				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,375,006	2,375,006				26
Assessment Ratio	dec.		0.847300				27
Assessed Value	\$	2,012,343	2,012,343				28
Net Local & School Rate	mills		17.003395				29
Tax Equiv. Computed for Current Year	\$	34,217	34,217				30
Tax Equivalent per 1994 PSC Report	\$	29,171					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	34,217					34

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	2,321		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	62,469		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	64,790	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	21,470		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	171,110		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	2,668		20
Total Pumping Plant	195,248	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	3,631		23
Total Water Treatment Plant	3,631	0	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			2,321	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			62,469	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	64,790	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			21,470	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			171,110	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			2,668	20
Total Pumping Plant	0	0	195,248	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			3,631	23
Total Water Treatment Plant	0	0	3,631	

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	6,375		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	57,729		26
Transmission and Distribution Mains (343)	493,311	1,913	27
Fire Mains (344)	0		28
Services (345)	104,285		29
Meters (346)	128,003	3,562	30
Hydrants (348)	156,446	7,266	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	946,149	12,741	
GENERAL PLANT			
Land and Land Rights (389)	5,173		33
Structures and Improvements (390)	139,562	3,588	34
Office Furniture and Equipment (391)	6,636	1,983	35
Computer Equipment (391.1)	25,863	423	36
Transportation Equipment (392)	41,341	5,248	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	19,526	850	39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	29,299		41
Communication Equipment (397)	6,940		42
SCADA Equipment (397.1)	46,470		43
Miscellaneous Equipment (398)	4,183		44
Other Tangible Property (399)	0		45
Total General Plant	324,993	12,092	
Total utility plant in service directly assignable	1,534,811	24,833	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	1,534,811	24,833	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			6,375 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			57,729 26
Transmission and Distribution Mains (343)	308		494,916 27
Fire Mains (344)			0 28
Services (345)	1,065		103,220 29
Meters (346)	637		130,928 30
Hydrants (348)	3,003		160,709 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	5,013	0	953,877
GENERAL PLANT			
Land and Land Rights (389)			5,173 33
Structures and Improvements (390)			143,150 34
Office Furniture and Equipment (391)			8,619 35
Computer Equipment (391.1)			26,286 36
Transportation Equipment (392)			46,589 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			20,376 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			29,299 41
Communication Equipment (397)			6,940 42
SCADA Equipment (397.1)			46,470 43
Miscellaneous Equipment (398)			4,183 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	337,085
Total utility plant in service directly assignable	5,013	0	1,554,631
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	5,013	0	1,554,631

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	5,000		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	5,000	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	0	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			5,000 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	5,000
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	0
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	627,659		27
Fire Mains (344)	0		28
Services (345)	105,395		29
Meters (346)	0		30
Hydrants (348)	86,198		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	819,252	0	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	0	0	
Total utility plant in service directly assignable	824,252	0	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	824,252	0	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			627,659 27
Fire Mains (344)			0 28
Services (345)			105,395 29
Meters (346)			0 30
Hydrants (348)			86,198 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	819,252
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	824,252
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	824,252

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

Sources of Water Supply					
Month	Purchased Water Gallons (000's)	Surface Water Gallons (000's)	Ground Water Gallons (000's)	Total Gallons All Methods (000's)	
(a)	(b)	(c)	(d)	(e)	
January			7,849	7,849	1
February			7,350	7,350	2
March			8,267	8,267	3
April			6,954	6,954	4
May			7,353	7,353	5
June			11,032	11,032	6
July			39,427	39,427	7
August			35,333	35,333	8
September			27,269	27,269	9
October			12,188	12,188	10
November			6,929	6,929	11
December			6,200	6,200	12
Total annual pumpage	0	0	176,151	176,151	
Less: Water sold				143,986	13
Volume pumped but not sold				32,165	14
Volume sold as a percent of volume pumped				82%	15
Volume used for water production, water quality and system maintenance				1,956	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales				2,068	18
Total volume not sold but accounted for				4,024	19
Volume pumped but unaccounted for				28,141	20
Percent of water lost				16%	21
If more than 25%, indicate causes:					22
If more than 25%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,626	24
Date of maximum: 7/21/2006					25
Cause of maximum:					26
SENECA FOODS CANNING FACTORY					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				166	27
Date of minimum: 12/26/2006					28
Total KWH used for pumping for the year				133,931	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL	1st	230	6	70,650	Yes	1
WELL	3rd	385	24	656	Yes	2
WELL	4th	295	20	221,532	Yes	3
WELL	5th	481	12	189,772	Yes	4

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	1ST	3RD	4TH	1
Location	1625 3RD AVENUE	ARCADE & MARSHALL	WASHINGTON & THIRD	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	FAIRBANKS MORSE	FAIRBANKS MORSE	FAIRBANKS MORSE	5
Year Installed	1894	1950	1964	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	230	740	470	8
Pump Motor or Standby Engine Mfr	WEST	US MOTOR	WEST	9 10
Year Installed	1951	1950	1966	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	15	75	60	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	5TH			14
Location	BERDAN & FIFTH			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	JOHNSTON			18
Year Installed	1973			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	700			21
Pump Motor or Standby Engine Mfr	GE			22 23
Year Installed	1973			24
Type	ELECTRIC			25
Horsepower	100			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1962		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	95		6
Total capacity in gallons (actual)	300,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER		9
Points of application (wellhouse, central facilities, booster station, other)	OTHER		10
Filters, type (gravity, pressure, other, none)	OTHER		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	N		14

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	1.500	200	0	0	0	200	1
M	D	2.000	544	0	0	0	544	2
A	D	4.000	349	0	0	0	349	3
M	D	4.000	17,978	0	27	0	17,951	4
A	D	6.000	4,097	0	0	0	4,097	5
M	D	6.000	33,531	27	0	0	33,558	6
M	T	6.000	132	0	0	0	132	7
M	D	8.000	39,364	0	0	0	39,364	8
M	T	8.000	384	0	0	0	384	9
M	D	10.000	6,140	0	0	0	6,140	10
M	T	10.000	196	0	0	0	196	11
P	T	12.000	135	0	0	0	135	12
Total Within Municipality			103,050	27	27	0	103,050	
Total Utility			103,050	27	27	0	103,050	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	829	0	3	0	826	5	1
M	1.000	94	0	0	0	94		2
M	1.250	7	0	0	0	7		3
M	1.500	19	0	0	0	19		4
M	2.000	15	0	0	0	15		5
M	3.000	1	0	0	0	1		6
M	4.000	4	0	0	0	4		7
M	8.000	1	0	0	0	1		8
Total Utility		970	0	3	0	967	5	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	963	20	4	0	979	102	1
0.750	2	0	0	0	2	1	2
1.000	19	0	0	0	19	5	3
1.250	6	0	0	0	6	2	4
1.500	24	0	0	0	24	4	5
2.000	11	0	0	0	11	3	6
3.000	8	0	0	0	8	4	7
4.000	4	0	0	0	4	2	8
8.000	2	0	0	0	2	1	9
Total:	1,039	20	4	0	1,055	124	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	846	110	0	7	0	16	979	1
0.750	2	0	0	0	0	0	2	2
1.000	0	16	1	0	0	2	19	3
1.250	0	6	0	0	0	0	6	4
1.500	0	19	1	4	0	0	24	5
2.000	0	8	1	2	0	0	11	6
3.000	0	4	1	2	0	1	8	7
4.000	0	0	1	1	0	2	4	8
8.000	0	0	1	0	0	1	2	9
Total:	848	163	6	16	0	22	1,055	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	180	2	2		180	2
Total Fire Hydrants	180	2	2	0	180	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	179
Number of distribution system valves end of year:	435
Number of distribution valves operated during year:	220

WATER OPERATING SECTION FOOTNOTES

Water Operating Revenues - Sales of Water (Page W-02)

General footnotes

METERED SALES TO INDUSTRIAL CUSTOMERS IS DOWN SIGNIFICANTLY IN 2006 DUE TO SENECA FOODS AND 3M - SALES WERE DOWN FOR BOTH OF THESE PLANTS. SENECA HAS INSTALLED A NEW SYSTEM WHICH RE-USES ITS WATER WHEN POSSIBLE.

Water Operation & Maintenance Expenses (Page W-05)

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

ACCOUNT 635-MAINTENANCE OF WATER TREATMENT PLANT - INCREASED IN 2006 DUE TO THE NEED TO CHLORINATE THE WATER SYSTEM - DID NOT NEED TO CHLORINATE IN 2005.
ACCOUNT 923 - OUTSIDE SERVICES EMPLOYED - INCREASED IN 2006 DUE TO WATER SYSTEM MODEL SERVICES BY COOPER ENGINEERING IN THE AMOUNT OF \$7400, EXPENSE SHOULD NOT OCCUR IN 2007.
ACCOUNT 935 - MAINTENANCE OF GENERAL PLANT - INCREASE IN 2006 DUES TO WORK DONE ON UTILITY PAVEMENT, EXPENSE NOT INCURRED IN 2005.

Taxes (Acct. 408 - Water) (Page W-06)

General footnotes

TAX IS OFF BY \$6 DUE TO ROUNDING ONLY.

Property Tax Equivalent (Water) (Page W-07)

If Other Tax Rate - Local and/or Other Tax Rate - Non-Local are greater than zero, please explain.

OTHER TAX RATE - LOCAL - AMOUNT IS FOR BEAVER DAM LAKE DISTRICT

Water Mains (Page W-17)

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

27' OF 6' MAIN WAS ADDED TO PLANT, IT WAS AT THE EXPENSE OF THE UTILITY AS WE REPLACED 4" MAIN (WHICH WAS RETIRED) WITH 6" MAIN

Meters (Page W-19)

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

YES

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Electricity			
Sales of Electricity (440-448)	2,909,491	2,796,301	1
Total Sales of Electricity	2,909,491	2,796,301	
Other Operating Revenues			
Forfeited Discounts (450)	8,214	8,201	2
Miscellaneous Service Revenues (451)	1,390	1,540	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	8,477	8,256	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	909	869	7
Amortization of Construction Grants (457)	0	0	8
Total Other Operating Revenues	18,990	18,866	
Total Operating Revenues	2,928,481	2,815,167	
Operation and Maintenance Expenses			
Power Production Expenses (500-546)	1,305,038	1,265,277	9
Transmission Expenses (550-553)	8,858	8,000	10
Distribution Expenses (560-576)	247,719	183,818	11
Customer Accounts Expenses (901-904)	59,716	54,136	12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-935)	367,188	354,558	14
Total Operation and Maintenance Expenses	1,988,519	1,865,789	
Other Expenses			
Depreciation Expense (403)	511,829	507,005	15
Amortization Expense (404-407)	1,386	1,386	16
Taxes (408)	235,393	244,457	17
Total Other Expenses	748,608	752,848	
Total Operating Expenses	2,737,127	2,618,637	
NET OPERATING INCOME	191,354	196,530	

OTHER OPERATING REVENUES (ELECTRIC)

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

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	8,214	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	8,214	
Miscellaneous Service Revenues (451):		
RECONNECTS	1,390	3
Total Miscellaneous Service Revenues (451)	1,390	
Sales of Water and Water Power (453):		
NONE	0	4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
POLE CONTACTS FROM CABLE TV AND TELEPHONE COMPANY	8,477	5
Total Rent from Electric Property (454)	8,477	
Interdepartmental Rents (455):		
NONE	0	6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
SALES TAX DISCOUNT	279	7
NSF FEES	255	8
BANNER FEES	375	9
Total Other Electric Revenues (456)	909	
Amortization of Construction Grants (457):		
NONE	0	10
Total Amortization of Construction Grants (457)	0	

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)	
POWER PRODUCTION EXPENSES			
STEAM POWER GENERATION EXPENSES			
Operation Supervision and Labor (500)	0	0	1
Fuel (501)	0	0	2
Operation Supplies and Expenses (502)	0	0	3
Steam from Other Sources (503)	0	0	4
Steam Transferred -- Credit (504)	0	0	5
Maintenance of Steam Production Plant (506)	0	0	6
Total Steam Power Generation Expenses	0	0	
HYDRAULIC POWER GENERATION EXPENSES			
Operation Supervision and Labor (530)	0	0	7
Water for Power (531)	0	0	8
Operation Supplies and Expenses (532)	0	0	9
Maintenance of Hydraulic Production Plant (535)	0	0	10
Total Hydraulic Power Generation Expenses	0	0	
OTHER POWER GENERATION EXPENSES			
Operation Supervision and Labor (538)	68,044	58,455	11
Fuel (539)	74,389	78,395	12
Operation Supplies and Expenses (540)	24,181	20,142	13
Maintenance of Other Power Production Plant (543)	129,929	73,325	14
Total Other Power Generation Expenses	296,543	230,317	
OTHER POWER SUPPLY EXPENSES			
Purchased Power (545)	1,008,495	1,034,960	15
Other Expenses (546)	0	0	16
Total Other Power Supply Expenses	1,008,495	1,034,960	
Total Power Production Expenses	1,305,038	1,265,277	
TRANSMISSION EXPENSES			
Operation Supervision and Labor (550)	0	0	17
Operation Supplies and Expenses (551)	8,858	8,000	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)	
TRANSMISSION EXPENSES			
Maintenance of Transmission Plant (553)	0	0	19
Total Transmission Expenses	8,858	8,000	
DISTRIBUTION EXPENSES			
Operation Supervision Expenses (560)	38,933	37,174	20
Line and Station Labor (561)	33,251	22,496	21
Line and Station Supplies and Expenses (562)	8,887	10,794	22
Street Lighting and Signal System Expenses (565)	33,329	15,318	23
Meter Expenses (566)	18,023	11,693	24
Customer Installations Expenses (567)	15,477	11,846	25
Miscellaneous Distribution Expenses (569)	5,682	7,452	26
Maintenance of Structures and Equipment (571)	0	0	27
Maintenance of Lines (572)	50,915	32,476	28
Maintenance of Line Transformers (573)	18,767	13,500	29
Maintenance of Street Lighting and Signal Systems (574)	14,175	9,737	30
Maintenance of Meters (575)	9,697	11,332	31
Maintenance of Miscellaneous Distribution Plant (576)	583	0	32
Total Distribution Expenses	247,719	183,818	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	7,020	6,661	33
Accounting and Collecting Labor (902)	43,914	39,700	34
Supplies and Expenses (903)	8,782	7,775	35
Uncollectible Accounts (904)	0	0	36
Total Customer Accounts Expenses	59,716	54,136	
SALES EXPENSES			
Sales Expenses (910)	0	0	37
Total Sales Expenses	0	0	

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)	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	6,532	6,683	38
Office Supplies and Expenses (921)	4,151	4,206	39
Administrative Expenses Transferred -- Credit (922)	0	0	40
Outside Services Employed (923)	7,903	7,690	41
Property Insurance (924)	51,595	51,517	42
Injuries and Damages (925)	5,888	4,597	43
Employee Pensions and Benefits (926)	236,191	234,339	44
Regulatory Commission Expenses (928)	2,299	7,509	45
Miscellaneous General Expenses (930)	20,354	20,530	46
Transportation Expenses (933)	13,450	14,379	47
Maintenance of General Plant (935)	18,825	3,108	48
Total Administrative and General Expenses	367,188	354,558	
Total Operation and Maintenance Expenses	1,988,519	1,865,789	

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		196,602	208,073	1
Social Security		32,100	28,585	2
Wisconsin Gross Receipts Tax		4,834	5,826	3
PSC Remainder Assessment		1,857	1,973	4
Other (specify): NONE			0	5
Total tax expense		<u>235,393</u>	<u>244,457</u>	

PROPERTY TAX EQUIVALENT (ELECTRIC)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Barron				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.210000				3
County tax rate	mills		4.930000				4
Local tax rate	mills		6.950000				5
School tax rate	mills		9.340000				6
Voc. school tax rate	mills		1.150000				7
Other tax rate - Local	mills		0.630000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		23.210000				10
Less: state credit	mills		1.370000				11
Net tax rate	mills		21.840000				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.950000				14
Combined School Tax Rate	mills		10.490000				15
Other Tax Rate - Local	mills		0.630000				16
Total Local & School Tax	mills		18.070000				17
Total Tax Rate	mills		23.210000				18
Ratio of Local and School Tax to Total	dec.		0.778544				19
Total tax net of state credit	mills		21.840000				20
Net Local and School Tax Rate	mills		17.003395				21
Utility Plant, Jan. 1	\$	13,678,089	13,678,089				22
Materials & Supplies	\$	134,239	134,239				23
Subtotal	\$	13,812,328	13,812,328				24
Less: Plant Outside Limits	\$	166,012	166,012				25
Taxable Assets	\$	13,646,316	13,646,316				26
Assessment Ratio	dec.		0.847300				27
Assessed Value	\$	11,562,524	11,562,524				28
Net Local & School Rate	mills		17.003395				29
Tax Equiv. Computed for Current Year	\$	196,602	196,602				30
Tax Equivalent per 1994 PSC Report	\$	128,465					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	196,602					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)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
STEAM PRODUCTION PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Boiler Plant Equipment (312)	0		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	0		8
Accessory Electric Equipment (315)	0		9
Miscellaneous Power Plant Equipment (316)	0		10
Total Steam Production Plant	0	0	
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)	0		11
Structures and Improvements (331)	0		12
Reservoirs, Dams and Waterways (332)	0		13
Water Wheels, Turbines and Generators (333)	0		14
Accessory Electric Equipment (334)	0		15
Miscellaneous Power Plant Equipment (335)	0		16
Roads, Railroads and Bridges (336)	0		17
Total Hydraulic Production Plant	0	0	
OTHER PRODUCTION PLANT			
Land and Land Rights (340)	6,340		18
Structures and Improvements (341)	1,347,054		19
Fuel Holders, Producers and Accessories (342)	387,592		20
Prime Movers (343)	2,890,625		21
Generators (344)	2,410,574		22
Accessory Electric Equipment (345)	1,754,314		23
Miscellaneous Power Plant Equipment (346)	8,950		24
Total Other Production Plant	8,805,449	0	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
STEAM PRODUCTION PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
Total Steam Production Plant	0	0	0
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
Total Hydraulic Production Plant	0	0	0
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			6,340 18
Structures and Improvements (341)			1,347,054 19
Fuel Holders, Producers and Accessories (342)			387,592 20
Prime Movers (343)			2,890,625 21
Generators (344)			2,410,574 22
Accessory Electric Equipment (345)			1,754,314 23
Miscellaneous Power Plant Equipment (346)			8,950 24
Total Other Production Plant	0	0	8,805,449

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)	
TRANSMISSION PLANT			
Land and Land Rights (350)	8,076		25
Structures and Improvements (352)	0		26
Station Equipment (353)	226,882		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	99,527		29
Overhead Conductors and Devices (356)	31,719		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	366,204	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	18,296		34
Structures and Improvements (361)	0		35
Station Equipment (362)	447,384		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	146,617	19,954	38
Overhead Conductors and Devices (365)	134,808	8,591	39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	651,255	27,772	41
Line Transformers (368)	507,992	30,425	42
Services (369)	49,976	33,567	43
Meters (370)	235,414		44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	336,630		47
Total Distribution Plant	2,528,372	120,309	
GENERAL PLANT			
Land and Land Rights (389)	16,137		48
Structures and Improvements (390)	417,369	10,764	49
Office Furniture and Equipment (391)	27,102	5,950	50
Computer Equipment (391.1)	76,429	1,269	51
Transportation Equipment (392)	141,216	15,738	52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	75,512	2,550	54

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Land and Land Rights (350)			8,076 25
Structures and Improvements (352)			0 26
Station Equipment (353)			226,882 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			99,527 29
Overhead Conductors and Devices (356)			31,719 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	366,204
DISTRIBUTION PLANT			
Land and Land Rights (360)			18,296 34
Structures and Improvements (361)			0 35
Station Equipment (362)			447,384 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	1,396		165,175 38
Overhead Conductors and Devices (365)			143,399 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			679,027 41
Line Transformers (368)			538,417 42
Services (369)	2,442		81,101 43
Meters (370)	543		234,871 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			336,630 47
Total Distribution Plant	4,381	0	2,644,300
GENERAL PLANT			
Land and Land Rights (389)			16,137 48
Structures and Improvements (390)			428,133 49
Office Furniture and Equipment (391)			33,052 50
Computer Equipment (391.1)			77,698 51
Transportation Equipment (392)			156,954 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			78,062 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)	
GENERAL PLANT			
Laboratory Equipment (395)	0		55
Power Operated Equipment (396)	223,800		56
Communication Equipment (397)	336,211		57
Miscellaneous Equipment (398)	4,409		58
Other Tangible Property (399)	0		59
Total General Plant	1,318,185	36,271	
Total utility plant in service directly assignable	13,018,210	156,580	
Common Utility Plant Allocated to Electric Department	0		60
Total utility plant in service	13,018,210	156,580	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)			223,800 56
Communication Equipment (397)			336,211 57
Miscellaneous Equipment (398)			4,409 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	1,354,456
Total utility plant in service directly assignable	4,381	0	13,170,409
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	4,381	0	13,170,409

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

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

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

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$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)	
TRANSMISSION PLANT			
Land and Land Rights (350)	0		25
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	0		34
Structures and Improvements (361)	0		35
Station Equipment (362)	0		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	0		38
Overhead Conductors and Devices (365)	21,294		39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	204,535	986	41
Line Transformers (368)	39,778		42
Services (369)	218,573		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)	0		47
Total Distribution Plant	484,180	986	
GENERAL PLANT			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	0		49
Office Furniture and Equipment (391)	0		50
Computer Equipment (391.1)	0		51
Transportation Equipment (392)	0		52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	0		54

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			0 34
Structures and Improvements (361)			0 35
Station Equipment (362)			0 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			0 38
Overhead Conductors and Devices (365)			21,294 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			205,521 41
Line Transformers (368)			39,778 42
Services (369)			218,573 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)			0 47
Total Distribution Plant	0	0	485,166
GENERAL PLANT			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			0 49
Office Furniture and Equipment (391)			0 50
Computer Equipment (391.1)			0 51
Transportation Equipment (392)			0 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			0 54

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

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)
GENERAL PLANT		
Laboratory Equipment (395)	0	55
Power Operated Equipment (396)	0	56
Communication Equipment (397)	0	57
Miscellaneous Equipment (398)	0	58
Other Tangible Property (399)	0	59
Total General Plant	0	0
Total utility plant in service directly assignable	484,180	986
Common Utility Plant Allocated to Electric Department	0	60
Total utility plant in service	484,180	986

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)			0 56
Communication Equipment (397)			0 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	485,166
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	0	0	485,166

TRANSMISSION AND DISTRIBUTION LINES

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

RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers	0	2
Nonfarm Customers	0	3
Total	0	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	0	7
Nonfarm	15	8
Total	15	9
Customers served at other than rural rates:		10
Farm	0	11
Nonfarm	0	12
Total	0	13
Total customers on rural lines at end of year	15	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	5,780	Thursday	01/19/2006	10:30	3,154	1
February	02	5,906	Wednesday	02/22/2006	09:30	2,843	2
March	03	5,616	Thursday	03/16/2006	12:45	3,092	3
April	04	5,551	Monday	04/03/2006	12:00	2,790	4
May	05	6,111	Wednesday	05/31/2006	12:00	3,028	5
June	06	7,144	Thursday	06/01/2006	14:30	3,214	6
July	07	9,166	Sunday	07/16/2006	09:45	4,972	7
August	08	8,474	Tuesday	08/01/2006	13:15	4,520	8
September	09	7,842	Tuesday	09/26/2006	14:45	3,930	9
October	10	7,216	Thursday	10/12/2006	17:00	3,221	10
November	11	5,890	Friday	11/03/2006	13:30	2,837	11
December	12	5,934	Friday	12/01/2006	14:15	3,195	12
Total		80,630				40,796	

System Name

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

Type of Reading	Supplier
------------------------	-----------------

15 minutes integrated	
-----------------------	--

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine	711	4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	711	7
Purchases	40,085	8
Interchanges:		9
In (gross)		9
Out (gross)		10
Net	0	11
Transmission for/by others (wheeling):		12
Received		12
Delivered		13
Net	0	14
Total Source of Energy	40,796	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	37,619	18
Sales For Resale	0	19
Energy Used by the Company (excluding station use):		20
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)	95	22
Total Used by Company	95	23
Total Sold and Used	37,714	24
Energy Losses:		25
Transmission Losses (if applicable)		26
Distribution Losses	3,082	27
Total Energy Losses	3,082	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	7.5547%	29
Total Disposition of Energy	40,796	30

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)	(f)
Residential Sales					
RESIDENTIAL SALES	RG-1	1,101	8,667	1	
RURAL RESIDENTIAL SALES	RG-1	15	116	2	
Total Sales for Residential Sales		1,116	8,783		
Commercial & Industrial					
COMMERCIAL SALES	CG-1	234	5,497	3	
SMALL POWER SALES	CP-1	13	4,272	4	
LARGE POWER SALES	CP-2	6	18,633	5	
Total Sales for Commercial & Industrial		253	28,402		
Public Street & Highway Lighting					
STREET LIGHTING	MS-1	1	434	6	
Total Sales for Public Street & Highway Lighting		1	434		
Sales for Resale					
DAIRYLAND, MERRILLAN	NONE	2	1	7	
Total Sales for Sales for Resale		2	1		
TOTAL SALES FOR ELECTRICITY		1,372	37,620		

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
0	0	690,822	(349)	690,473	1
0	0	9,192	(6)	9,186	2
0	0	700,014	(355)	699,659	
0	0	482,246	(368)	481,878	3
11,421	13,934	301,554	(1,184)	300,370	4
44,125	67,218	1,221,090	4,005	1,225,095	5
55,546	81,152	2,004,890	2,453	2,007,343	
0	0	64,007	(236)	63,771	6
0	0	64,007	(236)	63,771	
0	0	138,718	0	138,718	7
0	0	138,718	0	138,718	
55,546	81,152	2,907,629	1,862	2,909,491	

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	Dairyland Power Coop				1
Point of Delivery	Cumberland				2
Type of Power Purchased (firm, dump, etc.)	Non-firm				3
Voltage at Which Delivered	69				4
Point of Metering	Cumberland Low Side				5
Total of 12 Monthly Maximum Demands -- kW	80,630				6
Average load factor	68.1024%				7
Total Cost of Purchased Power	1,008,496				8
Average cost per kWh	0.0252				9
On-Peak Hours (if applicable)	N/A				10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	3,145	0			12
February	2,841	0			13
March	3,089	0			14
April	2,790	0			15
May	3,016	0			16
June	3,168	0			17
July	4,638	0			18
August	4,520	0			19
September	3,888	0			20
October	2,961	0			21
November	2,837	0			22
December	3,192	0			23
Total kWh (000)	40,085	0			24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	1
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	711	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	9,166	7
Date and Hour of Such Maximum Demand	7/16/2006 9	8
Load Factor	0.0089	9
Maximum Net Generation in Any One Day	58,227	10
Date of Such Maximum	10/13/2006	11
Number of Hours Generators Operated	265	12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)	0	16
Monthly Net Generation --- kWh (000):		
January	10	17
February	2	18
March	3	19
April	0	20
May	12	21
June	45	22
July	334	23
August	0	24
September	42	25
October	260	26
November	0	27
December	3	28
Total kWh (000)	711	29
Gas Consumed--Therms	17,189	30
Average Cost per Therm Burned (\$)	17,189.0000	31
Fuel Oil Consumed Barrels (42 gal.)	604	32
Average Cost per Barrel of Oil Burned (\$)	75.8500	33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	370	36
Average Cost per Gallon (\$)	4.0200	37
kWh Net Generation per Gallon of Fuel Oil	28	38
kWh Net Generation per Gallon of Lubr. Oil	1922	39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)
Name of Plant	Cumberland			1
Unit Identification	1			2
Type of Generation	RECIP			3
kWh Net Generation (000)	711			4
Is Generation Metered or Estimated?	M			5
Is Exciter & Station Use Metered or Estimated?	M			6
60-Minute Maximum Demand--kW (est. if not meas.)	9,166			7
Date and Hour of Such Maximum Demand	7/16/2006 9			8
Load Factor	0.0089			9
Maximum Net Generation in Any One Day	58,227			10
Date of Such Maximum	10/13/2006			11
Number of Hours Generators Operated	265			12
Maximum Continuous or Dependable Capacity--kW				13
Is Plant Owned or Leased?	O			14
Total Production Expenses				15
Cost per kWh of Net Generation (\$)	0.0000			16
Monthly Net Generation --- kWh (000):				
January	10			17
February	2			18
March	3			19
April	0			20
May	12			21
June	45			22
July	334			23
August	0			24
September	42			25
October	260			26
November	0			27
December	3			28
Total kWh (000)	711			29
Gas Consumed--Therms	17,189			30
Average Cost per Therm Burned (\$)	1.5800			31
Fuel Oil Consumed Barrels (42 gal.)	604			32
Average Cost per Barrel of Oil Burned (\$)	75.8500			33
Specific Gravity				34
Average BTU per Gallon				35
Lubricating Oil Consumed--Gallons	370			36
Average Cost per Gallon (\$)	4.0200			37
kWh Net Generation per Gallon of Fuel Oil	28			38
kWh Net Generation per Gallon of Lubr. Oil	1,922			39
Does plant produce steam for heating or other purposes in addition to elec. generation?	N			40
Coal consumed--tons (2,000 lbs.)				42
Average Cost per Ton (\$)				43
Kind of Coal Used				44
Average BTU per Pound				45
Water Evaporated--Thousands of Pounds				46
Is Water Evaporated, Metered or Estimated?				47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel				48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.				49
Based on Total Coal Used at Plant				50
Based on Coal Used Solely in Electric Generation				51
Average BTU per kWh Net Generation				52
Total Cost of Fuel (Oil and/or Coal)				53
per kWh Net Generation (\$)				54

STEAM PRODUCTION PLANTS

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

Boilers

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

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)	7
Cumberland	2	1939	Recip.	Buckeye Machine Co.	360	450	1
Cumberland	3	1939	Recip.	Buckeye Machine Co.	360	450	2
Cumberland	4	1954	Recip.	Fairbanks Morse	720	1,920	3
Cumberland	5	1966	Recip.	Fairbanks Morse	720	2,880	4
Cumberland	6	1979	Recip.	Colt Pielstick	514	9,100	5
Cumberland	7	2002	Recip.	Enterprise	514	10,500	6
Cumberland	8	2002	Recip.	Enterprise	514	5,000	7

STEAM PRODUCTION PLANTS (cont.)

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

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

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

Generators							
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)		Rated Unit Capacity (n)		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
		kW	kVA	kW	kVA		
1939	2,400	1	300	375	240	250	1
1939	2,400	1	300	375	210	250	2
1954	2,400	8	1,360	1,700	1,330	1,360	3
1966	4,160	69	2,050	2,563	1,993	2,050	4
1979	12,470	195	6,491	8,114	6,778	6,500	5
2002	4,160	268	7,500	9,375	6,035	6,000	6
2002	4,160	165	3,500	4,375	2,756	2,800	7

HYDRAULIC GENERATING PLANTS

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

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

NONE

HYDRAULIC GENERATING PLANTS (cont.)

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

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

SUBSTATION EQUIPMENT

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

Particulars (a)	(b)	(c)	Utility Designation			(f)
			(d)	(e)		
Name of Substation	Cumberland					1
Voltage--High Side	69,000					2
Voltage--Low Side	12,470					3
Num. Main Transformers in Operation	1					4
Total Capacity of Transformers in kVA	25,000					5
Number of Spare Transformers on Hand	0					6
15-Minute Maximum Demand in kW	9,166					7
Dt and Hr of Such Maximum Demand	07/16/2006					8
	09:00					9
Kwh Output	40,796					10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	(h)	(i)	Utility Designation			(l)
			(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
						22
Kwh Output						23

SUBSTATION EQUIPMENT (continued)

Particulars (m)	(n)	(o)	Utility Designation			(r)
			(p)	(q)		
Name of Substation						29
Voltage--High Side						30
Voltage--Low Side						31
Num. of Main Transformers in Operation						32
Capacity of Transformers in kVA						33
Number of Spare Transformers on Hand						34
15-Minute Maximum Demand in kW						35
Dt and Hr of Such Maximum Demand						36
						37
Kwh Output						38

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	1,595	577	34,483	1
Acquired during year	0	19	1,050	2
Total	1,595	596	35,533	3
Retired during year	7	0	0	4
Sales, transfers or adjustments increase (decrease)	0	0	0	5
Number end of year	1,588	596	35,533	6
Number end of year accounted for as follows:				7
In customers' use	1,398	538	33,788	8
In utility's use	21			9
				10
Locked meters on customers' premises				11
In stock	169	58	1,745	12
Total end of year	1,588	596	35,533	13

STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Mercury Vapor	175	215	176	1
Other	400	1	1	2
Sodium Vapor	100	26	17	3
Sodium Vapor	150	204	151	4
Sodium Vapor	250	33	19	5
Sodium Vapor	400	26	18	6
Total		505	382	
Ornamental				
Sodium Vapor	150	86	51	7
Total		86	51	
Other				
Incandescent	60	1	1	8
Total		1	1	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

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

ACCOUNT 538 - OPERATION SUPERVISION LABOR - INCREASED IN 2006 DUE TO PAY RATE INCREASES AS WELL AS MORE HOURS BEING PERFORMED BY UTILITY EMPLOYEE'S TO THIS ACCOUNT.

ACCOUNT 543-MAINTENANCE OF OTHER POWER PLANT - INCREASE IN 2006 DUE TO WORK BEING DOEN TO GENERATORS 7 AND 8 - NEEDING TO HAVE RSE AND STEINMETZ PROVIDE SERVICES - SHOULD NOT SEE THIS EXPENSE IN 2007.

ACCOUNT 561 - LINE AND STATION LABOR - INCREASE IN 2006 DUE TO TEMPORARY EMPLOYMENT IN 2006, EMPLOYEE NO LONGER WORKING.

ACCOUNT 565 - STREET LIGHT & SIGNAL EXPENSE - SIGNIFICANTLY INCREASED IN 2006 DUE TO TREE TRIMMING - UTILITY HIRED TREE SERVICE TO TRIM AND CUT TREES WHICH WERE IN LINES AND STREET LIGHTS. THIS IS'NT DONE ANNUALLY SO SHOUDL NOT SEE THIS EXPENSE IN THE NEXT FEW YEARS.

ACCOUNT 572 - MAINTENANCE OF LINES - SAME AS ACCOUNT 565

ACCOUNT 574 - MAINTENANCE OF STREET LIGHTS - SAME AS ACCOUNT 565

ACCOUNT 566 - METER EXPENSE - INCREASE IN 2006 DUE TO MORE LABOR BEING CODED TO THIS ACCOUNT IN 2006 AS WELL AS METER PARTS USED.

ACCOUNT 928 - REGULATORY COMMISSION EXPENSE - THIS ACCOUNT WAS INCREASED IN 2005 DUE TO RATE CASE FEES - MOST WERE BILLED AND PAID IN 2005.

ACCOUNT 935 - MAINTENANCE OF GENERAL PLANT - INCREAS IN 2006 DUE TO PAVEMENT WORK ON UTILITY BLACKTOPPING PROPERTIES - THIS EXPENSE SHOULD NOT OCCURE IN 2007.

Property Tax Equivalent (Electric) (Page E-05)

If Other Tax Rate - Local and/or Other Tax Rate - Non-Local are greater than zero, please explain.

OTHER LOCAL TAX RATE IS AMOUNT FOR BEAVER DAM LAKE DISTRICT

Sales of Electricity by Rate Schedule (Page E-14)

General footnotes

INCREASES IN ALL AREAS IS DUE TO THE RATE INCREASE WHICH WENT INTO EFFECT ON MARCH 15, 2006.

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

SALES FOR RESALE - THERE IS NO RATE SCHEDULE ABBREVIATION THAT WE ARE AWARE OF