



3014 (02-02-05)

ANNUAL REPORT

OF

Name: VIOLA MUNICIPAL WATER AND ELECTRIC UTILITIES

Principal Office: 106 WEST WISCONSIN
P.O. BOX 38
VIOLA, WI 54664

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.

SIGNATURE PAGE

I BETH CAMPBELL of
(Person responsible for accounts)

VIOLA MUNICIPAL WATER AND ELECTRIC UTILITIES, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts) 03/30/2007
(Date)

ADMINISTRATOR / CLERK / TREASURER
(Title)

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Full-Time Employees (FTE)	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110.1)	F-08
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110.2)	F-09
Net Nonutility Property (Accts. 121 & 122)	F-10
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-11
Materials and Supplies	F-12
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-13
Capital Paid in by Municipality (Acct. 200)	F-14
Bonds (Acct. 221)	F-15
Notes Payable & Miscellaneous Long-Term Debt	F-16
Taxes Accrued (Acct. 236)	F-17
Interest Accrued (Acct. 237)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Important Changes During the Year	F-21
Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility	F-22
Financial Section Footnotes	F-23
WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service --Plant Financed by Utility or Municipality--	W-08
Water Utility Plant in Service --Plant Financed by Contributions--	W-10
Source of Supply, Pumping and Purchased Water Statistics	W-12
Sources of Water Supply - Ground Waters	W-13
Sources of Water Supply - Surface Waters	W-14
Pumping & Power Equipment	W-15
Reservoirs, Standpipes & Water Treatment	W-16
Water Mains	W-17
Water Services	W-18
Meters	W-19
Hydrants and Distribution System Valves	W-20

TABLE OF CONTENTS

Schedule Name	Page
WATER OPERATING SECTION	
Water Operating Section Footnotes	W-21
ELECTRIC OPERATING SECTION	
Electric Operating Revenues & Expenses	E-01
Other Operating Revenues (Electric)	E-02
Electric Operation & Maintenance Expenses	E-03
Taxes (Acct. 408 - Electric)	E-04
Property Tax Equivalent (Electric)	E-05
Property Tax Equivalent (Electric)	E-05
Electric Utility Plant in Service --Plant Financed by Utility or Municipality--	E-06
Electric Utility Plant in Service --Plant Financed by Contributions--	E-08
Transmission and Distribution Lines	E-10
Rural Line Customers	E-11
Monthly Peak Demand and Energy Usage	E-12
Electric Energy Account	E-13
Sales of Electricity by Rate Schedule	E-14
Purchased Power Statistics	E-16
Production Statistics Totals	E-17
Production Statistics	E-18
Internal Combustion Generation Plants	E-19
Steam Production Plants	E-19
Hydraulic Generating Plants	E-21
Substation Equipment	E-23
Electric Distribution Meters & Line Transformers	E-24
Street Lighting Equipment	E-25
Electric Operating Section Footnotes	E-26

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: VIOLA MUNICIPAL WATER AND ELECTRIC UTILITIES

Utility Address: 106 WEST WISCONSIN

P.O. BOX 38

VIOLA, WI 54664

When was utility organized? 5/1/1942

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: BETH CAMPBELL

Title: VILLAGE CLERK

Office Address:

P.O. BOX 38

VIOLA, WI 54664

Telephone: (608) 627 - 1831

Fax Number: (608) 627 - 1700

E-mail Address:

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

Name: JOHN E. VIG

Title: MANAGING MEMBER

Office Address: VIG & ASSOCIATES, LLC

1315 BAD AXE COURT

P.O. BOX 271

VIROQUA, WI 54665

Telephone: (608) 637 - 2082

Fax Number: (608) 637 - 3021

E-mail Address: jackv@frontiernet.net

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

Name: WILLIAM DOOLAN

Title:

Office Address:

P.O. BOX 38

VIOLA, WI 54664

Telephone: (608) 627 - 1831

Fax Number: (608) 627 - 1700

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: JOHN E. VIG

Title: MANAGING MEMBER

Office Address: VIG & ASSOCIATES. LLC

1315 BAD AXE COURT

P.O. BOX 271

VIROQUA, WI 54665

Telephone: (608) 637 - 2082

Fax Number: (608) 637 - 3021

E-mail Address:

Date of most recent audit report: 2/23/2007

Period covered by most recent audit: DECEMBER 31, 2006

Names and titles of utility management including manager or superintendent:

Name: ALAN BLAKELY

Title: ELECTRIC UTILITY OPERATOR

Office Address:

P.O. BOX 38

VIOLA, WI 54664

Telephone: (608) 627 - 1831

Fax Number: (608) 627 - 1700

E-mail Address:

Name: DAN BAKER

Title: WATER UTILITY OPERATOR

Office Address:

P.O. BOX 38

VIOLA, WI 54664

Telephone: (608) 627 - 1831

Fax Number: (608) 627 - 1700

E-mail Address:

Name of utility commission/committee: UTILITY COMMITTEE

Names of members of utility commission/committee:

BETH CAMPBELL

WILLIAM DOOLAN

GARY ERLANDSON

WILFRED LAWTON

WAYNE SCHREIBER

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: [REDACTED]

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

IDENTIFICATION AND OWNERSHIP

of water or sewer treatment plant)? NO

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

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	564,310	549,879	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	309,652	350,198	2
Depreciation Expense (403)	73,688	71,703	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	56,945	62,760	5
Total Operating Expenses	440,285	484,661	
Net Operating Income	124,025	65,218	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	124,025	65,218	
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)	0	0	9
Interest and Dividend Income (419)	6,206	3,726	10
Miscellaneous Nonoperating Income (421)	143,543	0	11
Total Other Income	149,749	3,726	
Total Income	273,774	68,944	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(12,369)	(12,369)	12
Other Income Deductions (426)	29,077	26,143	13
Total Miscellaneous Income Deductions	16,708	13,774	
Income Before Interest Charges	257,066	55,170	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	22,517	23,121	14
Amortization of Debt Discount and Expense (428)	0	0	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	22,517	23,121	
Net Income	234,549	32,049	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,592,562	1,560,513	20
Balance Transferred from Income (433)	234,549	32,049	21
Miscellaneous Credits to Surplus (434)	8,695	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)	1,835,806	1,592,562	

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	564,310		564,310	1
Total (Acct. 400):	564,310	0	564,310	
Operation and Maintenance Expense (401-402):				
Derived	309,652		309,652	2
Total (Acct. 401-402):	309,652	0	309,652	
Depreciation Expense (403):				
Derived	73,688		73,688	3
Total (Acct. 403):	73,688	0	73,688	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	56,945		56,945	5
Total (Acct. 408):	56,945	0	56,945	
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:	124,025	0	124,025	
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):				
NONE	0		0	10
Total (Acct. 418):	0	0	0	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
INTEREST INCOME	6,206	0	6,206 11
Total (Acct. 419):	6,206	0	6,206
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	[REDACTED]	809	809 12
Contributed Plant - Electric	[REDACTED]	142,734	142,734 13
NONE	0	0	0 14
Total (Acct. 421):	0	143,543	143,543
TOTAL OTHER INCOME:	6,206	143,543	149,749

MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(12,369)	[REDACTED]	(12,369) 15
NONE	0	0	0 16
Total (Acct. 425):	(12,369)	0	(12,369)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	14,107	14,107 17
Depreciation Expense on Contributed Plant - Electric	[REDACTED]	14,970	14,970 18
NONE	0	0	0 19
Total (Acct. 426):	0	29,077	29,077
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(12,369)	29,077	16,708

INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	22,517	[REDACTED]	22,517 20
Total (Acct. 427):	22,517	0	22,517
Amortization of Debt Discount and Expense (428):			
NONE	0	[REDACTED]	0 21
Total (Acct. 428):	0	0	0
Amortization of Premium on Debt--Cr. (429):			
NONE	0	[REDACTED]	0 22
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0	[REDACTED]	0 23
Total (Acct. 430):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	0		0 24
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 25
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	22,517	0	22,517
NET INCOME:	120,083	114,466	234,549
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	696,440	896,122	1,592,562 26
Total (Acct. 216):	696,440	896,122	1,592,562
Balance Transferred from Income (433):			
Derived	120,083	114,466	234,549 27
Total (Acct. 433):	120,083	114,466	234,549
Miscellaneous Credits to Surplus (434):			
PRIOR YEAR PAYROLL EXPENSES RECLASSSED TO GEN	8,695	0	8,695 28
Total (Acct. 434):	8,695	0	8,695
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 29
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 30
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 31
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	825,218	1,010,588	1,835,806

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					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

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	136,022	428,288	0	0	564,310	1
Less: interdepartmental sales	0	9,584	0	0	9,584	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	490	5,631			6,121	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	135,532	413,073	0	0	548,605	

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	25,424		25,424	1
Electric operating expenses	48,005		48,005	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	73,429	0	73,429	

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	0.8	1
Electric	1.2	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)	3,169,650	2,993,799	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,022,685	952,706	2
Net Utility Plant	2,146,965	2,041,093	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	41,463	26,631	7
Total Other Property and Investments	41,463	26,631	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	335,820	185,545	8
Temporary Cash Investments (132)	120,828	116,689	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	47,661	56,825	11
Other Accounts Receivable (143)	15,523	17,377	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	148,620	14
Materials and Supplies (150)	21,858	24,444	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	541,690	549,500	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	2,730,118	2,617,224	

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)	121,248	121,248	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	1,835,806	1,592,562	23
Total Proprietary Capital	1,957,054	1,713,810	
LONG-TERM DEBT			
Bonds (221)	460,105	468,202	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	460,105	468,202	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	14,434	15,240	28
Payables to Municipality (233)	0	103,726	29
Customer Deposits (235)			30
Taxes Accrued (236)	48,760	51,662	31
Interest Accrued (237)	4,096	763	32
Other Current and Accrued Liabilities (238)	32,642	31,821	33
Total Current and Accrued Liabilities	99,932	203,212	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	213,027	232,000	36
Total Deferred Credits	213,027	232,000	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	2,730,118	2,617,224	

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	1,314,892	0	0	1,678,907	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)	461,569	0	0	1,340,350	2
Utility Plant in Service - Contributed Plant (101.2)	875,220	0	0	490,257	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)	2,254				9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	1,339,043	0	0	1,830,607	
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)	83,310	0	0	584,488	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	204,886	0	0	150,001	13
Total Accumulated Provision	288,196	0	0	734,489	
Net Utility Plant	1,050,847	0	0	1,096,118	

**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)	96,330	530,566			626,896	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	11,287	62,401			73,688	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	864				864	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	12,151	62,401	0	0	74,552	16
Debits during year						17
Book cost of plant retired	25,171	8,479			33,650	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	25,171	8,479	0	0	33,650	25
Balance end of year (110.1)	83,310	584,488	0	0	667,798	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)	190,779	135,031			325,810	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	14,107	14,970			29,077	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	14,107	14,970	0	0	29,077	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)	204,886	150,001	0	0	354,887	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):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

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

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	4,275				4,275	3,289	1
Other			15,153		15,153	18,571	2
Total Electric Utility					19,428	21,860	

Account	Total End of Year	Amount Prior Year	
Electric utility total	19,428	21,860	1
Water utility	2,430	2,584	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	21,858	24,444	

**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)				
NONE				1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	121,248	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>121,248</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)	
WATER SYSTEM MRBS	07/09/1990	06/01/2030	5.00%	181,200	1
ELECTRIC SYSTEM MRBS	07/01/2002	07/07/2007	4.75%	278,905	2
Total Bonds (Account 221):				460,105	

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)
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NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	51,662	1
Accruals:		
Charged water department expense	28,157	2
Charged electric department expense	28,788	3
Charged sewer department expense	189	4
Other (explain):		
NONE		5
Total Accruals and other credits	57,134	
Taxes paid during year:		
County, state and local taxes	51,662	6
Social Security taxes	5,549	7
PSC Remainder Assessment	459	8
Other (explain):		
GROSS RECEIPTS	2,366	9
Total payments and other debits	60,036	
Balance end of year	48,760	

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)					
WATER MRB	763	9,141	9,157	747	1
ELECTRIC MRB	0	13,376	10,027	3,349	2
Subtotal	763	22,517	19,184	4,096	
Advances from Municipality (223)					
NONE	0			0	3
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	763	22,517	19,184	4,096	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
WATER UTILITY- DEPRECIATION RESERVE- SAVINGS	22,569	3
WATER UTILITY- BOND & INTEREST RESERVE- SAVINGS	18,894	4
Total (Acct. 125):	41,463	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	9,966	6
Electric	37,695	7
Sewer (Regulated)		8
Other (specify):		
NONE		9
Total (Acct. 142):	47,661	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
Other (specify):		
DELINQUENT UTILITIES PLACED ON TAX ROLL	14,618	12
MISCELLANEOUS OTHER ACCOUNTS RECEIVABLE	905	13
Total (Acct. 143):	15,523	
Receivables from Municipality (145):		
NONE		14
Total (Acct. 145):	0	
Prepayments (165):		
NONE		15
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		16
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)
Other Deferred Debits (183):	
NONE	17
Total (Acct. 183):	0
Payables to Municipality (233):	
NONE	18
Total (Acct. 233):	0
Other Deferred Credits (253):	
Regulatory Liability	210,276 19
DEFERRED REVENUE- PUBLIC BENEFITS	2,751 20
Total (Acct. 253):	213,027

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)	449,898	1,335,570	0	0	1,785,468	1
Materials and Supplies	2,507	20,644	0	0	23,151	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	89,820	557,527	0	0	647,347	4
Customer Advances for Construction					0	5
Regulatory Liability	129,924	86,536	0	0	216,460	6
NONE					0	7
Average Net Rate Base	232,661	712,151	0	0	944,812	
Net Operating Income	31,915	92,110	0	0	124,025	8
Net Operating Income as a percent of Average Net Rate Base						
	13.72%	12.93%	N/A	N/A	13.13%	

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	133,636	89,009	0	0	222,645	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	7,424	4,945	0	0	12,369	3
Other (specify):						
NONE					0	4
Balance End of Year	126,212	84,064	0	0	210,276	

FINANCIAL SECTION FOOTNOTES

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

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

Acct 143: Done

Signature Page (Page ii)

General footnotes

(Vig & Associates, LLC)

To the Village Board
Viola Municipal Electric & Water Utility
Viola, Wisconsin 54664

We have compiled the balance sheets of the Viola Municipal Electric & Water Utility as of December 31, 2006 and 2005, and the related statements of income and retained earnings for the years then ended, included in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. We have also compiled the supplementary information presented in the prescribed form.

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

These financial statements and the supplementary information are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from generally accepted accounting principles. Accordingly, the financial statements and supplementary information are not designed for those who are not informed about such differences.

Vig & Associates, LLC
March 30, 2007

Identification and Ownership (Page iv)

General footnotes

THE ACTUAL AUDIT REPORT DATE WILL BE DIFFERENT FROM THE PSC DUE TO THE NEW SAS 103. THE AUDITOR IS REQUIRED TO DATE THE AUDIT REPORT WHEN ALL DOCUMENTATION, REVIEW, AND DISCLOSURES ARE COMPLETED. THE EXPECTED DATE OF THE AUDIT REPORT WILL BE JUNE 2007.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	133,537	131,214	1
Total Sales of Water	133,537	131,214	
Other Operating Revenues			
Forfeited Discounts (470)	876	849	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	1,609	775	6
Total Other Operating Revenues	2,485	1,624	
Total Operating Revenues	136,022	132,838	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	0	0	7
Pumping Expenses (620-625)	10,611	10,271	8
Water Treatment Expenses (630-635)	6,406	7,414	9
Transmission and Distribution Expenses (640-655)	6,810	6,467	10
Customer Accounts Expenses (901-904)	10,427	10,073	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	30,409	38,327	13
Total Operation and Maintenance Expenses	64,663	72,552	
Other Operating Expenses			
Depreciation Expense (403)	11,287	10,143	14
Amortization Expense (404-407)		0	15
Taxes (408)	28,157	28,518	16
Total Other Operating Expenses	39,444	38,661	
Total Operating Expenses	104,107	111,213	
NET OPERATING INCOME	31,915	21,625	

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				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	314	11,774	66,942	4
Commercial	42	2,062	10,476	5
Industrial				6
Total Metered Sales to General Customers (461)	356	13,836	77,418	
Private Fire Protection Service (462)	1		436	7
Public Fire Protection Service (463)	1		48,380	8
Other Sales to Public Authorities (464)	21	754	7,303	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	379	14,590	133,537	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	48,380	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify): NONE		4
Total Public Fire Protection Service (463)	48,380	
Forfeited Discounts (470):		
Customer late payment charges	876	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	876	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
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	671	10
Other (specify): MISCELLANEOUS	938	11
Total Other Water Revenues (474)	1,609	

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	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)		0	3
Maintenance of Water Source Plant (605)		0	4
Total Source of Supply Expenses	0	0	
PUMPING EXPENSES			
Operation Labor (620)	1,347	1,374	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	2,773	2,842	7
Operation Supplies and Expenses (623)	3,645	4,299	8
Maintenance of Pumping Plant (625)	2,846	1,756	9
Total Pumping Expenses	10,611	10,271	
WATER TREATMENT EXPENSES			
Operation Labor (630)	2,088	2,414	10
Chemicals (631)	3,441	2,376	11
Operation Supplies and Expenses (632)	86	2,607	12
Maintenance of Water Treatment Plant (635)	791	17	13
Total Water Treatment Expenses	6,406	7,414	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	190	1,248	14
Operation Supplies and Expenses (641)	481	1,074	15
Maintenance of Distribution Reservoirs and Standpipes (650)	687	2,796	16
Maintenance of Mains (651)	364	244	17
Maintenance of Services (652)	2,843	194	18
Maintenance of Meters (653)	926	506	19
Maintenance of Hydrants (654)	1,319	405	20
Maintenance of Other Plant (655)		0	21
Total Transmission and Distribution Expenses	6,810	6,467	

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)	1,302	1,801	22
Accounting and Collecting Labor (902)	6,801	7,280	23
Supplies and Expenses (903)	1,834	992	24
Uncollectible Accounts (904)	490	0	25
Total Customer Accounts Expenses	10,427	10,073	
SALES EXPENSES			
Sales Expenses (910)		0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	5,403	6,664	27
Office Supplies and Expenses (921)	4,132	7,767	28
Administrative Expenses Transferred--Credit (922)		0	29
Outside Services Employed (923)	1,930	1,835	30
Property Insurance (924)	344	367	31
Injuries and Damages (925)	3,286	2,589	32
Employee Pensions and Benefits (926)	11,350	13,825	33
Regulatory Commission Expenses (928)	23	0	34
Miscellaneous General Expenses (930)	1,266	2,075	35
Transportation Expenses (933)	1,687	1,757	36
Maintenance of General Plant (935)	988	1,448	37
Total Administrative and General Expenses	30,409	38,327	
Total Operation and Maintenance Expenses	64,663	72,552	

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		26,330	26,330	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		189	207	2
Net property tax equivalent		26,141	26,123	
Social Security		1,903	2,256	3
PSC Remainder Assessment		113	139	4
Other (specify): NONE			0	5
Total tax expense		28,157	28,518	

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			Richland	Vernon			1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.169920	0.175010			3
County tax rate	mills		5.939826	5.462316			4
Local tax rate	mills		3.172639	3.170255			5
School tax rate	mills		9.109857	9.382827			6
Voc. school tax rate	mills		1.696453	1.747287			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
Total tax rate	mills		20.088695	19.937695			10
Less: state credit	mills		1.374121	1.449559			11
Net tax rate	mills		18.714574	18.488136			12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		3.172639	3.170255			14
Combined School Tax Rate	mills		10.806310	11.130114			15
Other Tax Rate - Local	mills		0.000000	0.000000			16
Total Local & School Tax	mills		13.978949	14.300369			17
Total Tax Rate	mills		20.088695	19.937695			18
Ratio of Local and School Tax to Total	dec.		0.695861	0.717253			19
Total tax net of state credit	mills		18.714574	18.488136			20
Net Local and School Tax Rate	mills		13.022751	13.260669			21
Utility Plant, Jan. 1	\$	1,314,892	960,549	354,343			22
Materials & Supplies	\$	2,584	2,584	0			23
Subtotal	\$	1,317,476	963,133	354,343			24
Less: Plant Outside Limits	\$	13,340	0	13,340			25
Taxable Assets	\$	1,304,136	963,133	341,003			26
Assessment Ratio	dec.		1.033497	1.003408			27
Assessed Value	\$	1,337,560	995,395	342,165			28
Net Local & School Rate	mills		13.022751	13.260669			29
Tax Equiv. Computed for Current Year	\$	17,500	12,963	4,537			30
Tax Equivalent per 1994 PSC Report	\$	26,330					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	26,330					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)	0		4
Structures and Improvements (311)	81		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	7,250		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	7,331	0	
PUMPING PLANT			
Land and Land Rights (320)	11,138		12
Structures and Improvements (321)	7,455		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	36,843	47,013	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	55,436	47,013	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	2,967		23
Total Water Treatment Plant	2,967	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)			0	4
Structures and Improvements (311)			81	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			7,250	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	7,331	
PUMPING PLANT				
Land and Land Rights (320)			11,138	12
Structures and Improvements (321)			7,455	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	24,846		59,010	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	24,846	0	77,603	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			2,967	23
Total Water Treatment Plant	0	0	2,967	

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)	22,989		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	59,471		26
Transmission and Distribution Mains (343)	115,366		27
Fire Mains (344)	0		28
Services (345)	54,708		29
Meters (346)	26,582	1,500	30
Hydrants (348)	31,338		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	310,454	1,500	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	44,796		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	5,088		36
Transportation Equipment (392)	5,588		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	5,804		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	763		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	62,039	0	
Total utility plant in service directly assignable	438,227	48,513	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	438,227	48,513	

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)			22,989 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			59,471 26
Transmission and Distribution Mains (343)			115,366 27
Fire Mains (344)			0 28
Services (345)			54,708 29
Meters (346)	325		27,757 30
Hydrants (348)			31,338 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	325	0	311,629
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			44,796 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			5,088 36
Transportation Equipment (392)			5,588 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			5,804 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			763 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	62,039
Total utility plant in service directly assignable	25,171	0	461,569
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	25,171	0	461,569

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)	39,629		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	39,629	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	76,427		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	29,722		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	106,149	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)			39,629 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	39,629
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			76,427 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			29,722 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	106,149
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)	98,792		26
Transmission and Distribution Mains (343)	546,899		27
Fire Mains (344)	0		28
Services (345)	48,915	810	29
Meters (346)	1,623		30
Hydrants (348)	32,403		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	728,632	810	
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	874,410	810	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	874,410	810	

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)			98,792 26
Transmission and Distribution Mains (343)			546,899 27
Fire Mains (344)			0 28
Services (345)			49,725 29
Meters (346)			1,623 30
Hydrants (348)			32,403 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	729,442
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	875,220
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	875,220

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			2,292	2,292	1
February			1,601	1,601	2
March			1,863	1,863	3
April			1,909	1,909	4
May			1,947	1,947	5
June			2,127	2,127	6
July			2,416	2,416	7
August			2,029	2,029	8
September			1,821	1,821	9
October			1,931	1,931	10
November			1,708	1,708	11
December			1,789	1,789	12
Total annual pumpage	0	0	23,433	23,433	
Less: Water sold				14,590	13
Volume pumped but not sold				8,843	14
Volume sold as a percent of volume pumped				62%	15
Volume used for water production, water quality and system maintenance				750	16
Volume related to equipment/system malfunction				1,500	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				2,250	19
Volume pumped but unaccounted for				6,593	20
Percent of water lost				28%	21
If more than 25%, indicate causes:					22
The Village continues to have unidentified system malfunctions to be investigated in 2007.					
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.)				191	24
Date of maximum: 6/8/2006					25
Cause of maximum:					26
Hydrant flushing					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				40	27
Date of minimum: 11/10/2006					28
Total KWH used for pumping for the year				37,359	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)	
RAILROAD STREET	3	350	10	288,000	Yes	1
MCKINLEY STREET	4	400	14	720,000	Yes	2

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	WELL 3	WELL 4		1
Location	RAILROAD STREET	MCKINLEY STREET		2
Purpose	P	P		3
Destination	R	R		4
Pump Manufacturer	F-M	F-M		5
Year Installed	2006	2006		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	200	500		8
Pump Motor or Standby Engine Mfr	US MOTORS	US MOTORS		9 10
Year Installed	2006	2006		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	25	50		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22 23
Year Installed				24
Type				25
Horsepower				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	2		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		3
Year constructed	1990		4
Primary material (earthen, steel, concrete, other)	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	150		6
Total capacity in gallons (actual)	140,000		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)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000		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	4.000	1,762	0	0	0	1,762	1
M	D	6.000	13,223	0	0	0	13,223	2
P	D	6.000	10,234	0	0	0	10,234	3
M	D	8.000	5,883	0	0	0	5,883	4
P	D	8.000	1,415	0	0	0	1,415	5
Total Within Municipality			32,517	0	0	0	32,517	
P	D	8.000	1,350	0	0	0	1,350	6
Total Outside of Municipality			1,350	0	0	0	1,350	
Total Utility			33,867	0	0	0	33,867	

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	314	1	0	0	315	24	1
M	1.000	57	0	0	0	57		2
M	1.250	2	0	0	0	2		3
M	1.500	1	0	0	0	1		4
M	2.000	5	0	0	0	5		5
M	4.000	2	0	0	0	2		6
M	6.000	1	0	0	0	1		7
M	8.000	1	0	0	0	1		8
Total Utility		383	1	0	0	384	24	

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	386	23	13	0	396	34	1
1.000	9	1	0	0	10	0	2
1.500	2	0	0	0	2	2	3
2.000	3	0	0	0	3	1	4
3.000	2	0	0	0	2	1	5
4.000	2	0	0	0	2	0	6
6.000	1	0	0	0	1	1	7
Total:	405	24	13	0	416	39	

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	310	36	0	10	1	39	396	1
1.000	1	5	0	4	0	0	10	2
1.500	0	0	0	2	0	0	2	3
2.000	0	1	0	2	0	0	3	4
3.000	0	0	0	1	1	0	2	5
4.000	0	0	0	1	1	0	2	6
6.000	0	0	0	1	0	0	1	7
Total:	311	42	0	21	3	39	416	

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	1				1	1
Within Municipality	55				55	2
Total Fire Hydrants	56	0	0	0	56	
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:	55
Number of distribution system valves end of year:	134
Number of distribution valves operated during year:	15

WATER OPERATING SECTION FOOTNOTES

Water Services (Page W-18)

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

New service was financed entirely by customer contribution.

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)	381,914	389,729	1
Total Sales of Electricity	381,914	389,729	
Other Operating Revenues			
Forfeited Discounts (450)	3,602	3,949	2
Miscellaneous Service Revenues (451)	42,772	23,363	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	0	0	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	0	0	7
Amortization of Construction Grants (457)	0	0	8
Total Other Operating Revenues	46,374	27,312	
Total Operating Revenues	428,288	417,041	
Operation and Maintenance Expenses			
Power Production Expenses (500-546)	150,054	150,127	9
Transmission Expenses (550-553)	0	0	10
Distribution Expenses (560-576)	13,465	51,642	11
Customer Accounts Expenses (901-904)	31,538	21,169	12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-935)	49,932	54,708	14
Total Operation and Maintenance Expenses	244,989	277,646	
Other Expenses			
Depreciation Expense (403)	62,401	61,560	15
Amortization Expense (404-407)		0	16
Taxes (408)	28,788	34,242	17
Total Other Expenses	91,189	95,802	
Total Operating Expenses	336,178	373,448	
NET OPERATING INCOME	92,110	43,593	

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	3,602	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	3,602	
Miscellaneous Service Revenues (451):		
INSURANCE RECOVERIES	33,529	3
WRITE OFF OF PRIOR PUBLIC BENEFITS	7,708	4
MISC	1,535	5
Total Miscellaneous Service Revenues (451)	42,772	
Sales of Water and Water Power (453):		
NONE		6
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
NONE		7
Total Rent from Electric Property (454)	0	
Interdepartmental Rents (455):		
NONE		8
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
NONE		9
Total Other Electric Revenues (456)	0	
Amortization of Construction Grants (457):		
NONE		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		1
Fuel (501)	0		2
Operation Supplies and Expenses (502)	0		3
Steam from Other Sources (503)	0		4
Steam Transferred -- Credit (504)	0		5
Maintenance of Steam Production Plant (506)	0		6
Total Steam Power Generation Expenses	0	0	
HYDRAULIC POWER GENERATION EXPENSES			
Operation Supervision and Labor (530)	0		7
Water for Power (531)	0		8
Operation Supplies and Expenses (532)	0		9
Maintenance of Hydraulic Production Plant (535)	0		10
Total Hydraulic Power Generation Expenses	0	0	
OTHER POWER GENERATION EXPENSES			
Operation Supervision and Labor (538)	1,520	2,177	11
Fuel (539)	8,727	12,901	12
Operation Supplies and Expenses (540)	211	245	13
Maintenance of Other Power Production Plant (543)	4,417	3,419	14
Total Other Power Generation Expenses	14,875	18,742	
OTHER POWER SUPPLY EXPENSES			
Purchased Power (545)	135,179	131,385	15
Other Expenses (546)		0	16
Total Other Power Supply Expenses	135,179	131,385	
Total Power Production Expenses	150,054	150,127	
TRANSMISSION EXPENSES			
Operation Supervision and Labor (550)		0	17
Operation Supplies and Expenses (551)		0	18

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
TRANSMISSION EXPENSES			
Maintenance of Transmission Plant (553)		0	19
Total Transmission Expenses	0	0	
DISTRIBUTION EXPENSES			
Operation Supervision Expenses (560)		184	20
Line and Station Labor (561)	6,463	8,772	21
Line and Station Supplies and Expenses (562)	1,441	6,575	22
Street Lighting and Signal System Expenses (565)	1,446	728	23
Meter Expenses (566)	436	0	24
Customer Installations Expenses (567)	107	934	25
Miscellaneous Distribution Expenses (569)	943	19,088	26
Maintenance of Structures and Equipment (571)	1,352	3,123	27
Maintenance of Lines (572)	342	12,231	28
Maintenance of Line Transformers (573)		0	29
Maintenance of Street Lighting and Signal Systems (574)	628	7	30
Maintenance of Meters (575)	307	0	31
Maintenance of Miscellaneous Distribution Plant (576)		0	32
Total Distribution Expenses	13,465	51,642	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	2,173	2,522	33
Accounting and Collecting Labor (902)	14,301	13,169	34
Supplies and Expenses (903)	9,433	5,478	35
Uncollectible Accounts (904)	5,631	0	36
Total Customer Accounts Expenses	31,538	21,169	
SALES EXPENSES			
Sales Expenses (910)		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)	5,222	6,260	38
Office Supplies and Expenses (921)	5,541	7,537	39
Administrative Expenses Transferred -- Credit (922)		0	40
Outside Services Employed (923)	2,280	2,110	41
Property Insurance (924)	1,795	1,916	42
Injuries and Damages (925)	2,862	2,089	43
Employee Pensions and Benefits (926)	18,500	19,223	44
Regulatory Commission Expenses (928)		0	45
Miscellaneous General Expenses (930)	4,669	10,238	46
Transportation Expenses (933)	3,084	3,777	47
Maintenance of General Plant (935)	5,979	1,558	48
Total Administrative and General Expenses	49,932	54,708	
Total Operation and Maintenance Expenses	244,989	277,646	

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		22,430	25,332	1
Social Security		3,645	4,402	2
Wisconsin Gross Receipts Tax		2,366	4,141	3
PSC Remainder Assessment		347	367	4
Other (specify): NONE			0	5
Total tax expense		28,788	34,242	

PROPERTY TAX EQUIVALENT (ELECTRIC)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Richland	Vernon			1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.169920	0.175010			3
County tax rate	mills		5.939826	5.462316			4
Local tax rate	mills		3.172639	3.170255			5
School tax rate	mills		9.109857	9.382827			6
Voc. school tax rate	mills		1.696453	1.747287			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
Total tax rate	mills		20.088695	19.937695			10
Less: state credit	mills		1.374121	1.449559			11
Net tax rate	mills		18.714574	18.488136			12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		3.172639	3.170255			14
Combined School Tax Rate	mills		10.806310	11.130114			15
Other Tax Rate - Local	mills		0.000000	0.000000			16
Total Local & School Tax	mills		13.978949	14.300369			17
Total Tax Rate	mills		20.088695	19.937695			18
Ratio of Local and School Tax to Total	dec.		0.695861	0.717253			19
Total tax net of state credit	mills		18.714574	18.488136			20
Net Local and School Tax Rate	mills		13.022751	13.260669			21
Utility Plant, Jan. 1	\$	1,678,907	856,134	822,773			22
Materials & Supplies	\$	21,860	10,930	10,930			23
Subtotal	\$	1,700,767	867,064	833,703			24
Less: Plant Outside Limits	\$	24,995	0	24,995			25
Taxable Assets	\$	1,675,772	867,064	808,708			26
Assessment Ratio	dec.		1.033497	1.003408			27
Assessed Value	\$	1,707,572	896,108	811,464			28
Net Local & School Rate	mills		13.022751	13.260669			29
Tax Equiv. Computed for Current Year	\$	22,430	11,670	10,761			30
Tax Equivalent per 1994 PSC Report	\$	13,744					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	22,430					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)	475		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	475	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)	1,793		18
Structures and Improvements (341)	21,177		19
Fuel Holders, Producers and Accessories (342)	1,480		20
Prime Movers (343)	0		21
Generators (344)	431,025		22
Accessory Electric Equipment (345)	14,100		23
Miscellaneous Power Plant Equipment (346)	0		24
Total Other Production Plant	469,575	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)			475	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	475	
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)			1,793	18
Structures and Improvements (341)			21,177	19
Fuel Holders, Producers and Accessories (342)			1,480	20
Prime Movers (343)			0	21
Generators (344)			431,025	22
Accessory Electric Equipment (345)			14,100	23
Miscellaneous Power Plant Equipment (346)			0	24
Total Other Production Plant	0	0	469,575	

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)	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)	143,022	12,622	38
Overhead Conductors and Devices (365)	144,531		39
Underground Conduit (366)	121		40
Underground Conductors and Devices (367)	77,547	2,362	41
Line Transformers (368)	137,414		42
Services (369)	78,102	2,422	43
Meters (370)	25,223	632	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	37,901		47
Total Distribution Plant	643,861	18,038	
GENERAL PLANT			
Land and Land Rights (389)	7,000		48
Structures and Improvements (390)	41,258		49
Office Furniture and Equipment (391)	2,009		50
Computer Equipment (391.1)	5,539		51
Transportation Equipment (392)	110,254		52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	13,936		54

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			0 34
Structures and Improvements (361)			0 35
Station Equipment (362)			0 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			155,644 38
Overhead Conductors and Devices (365)			144,531 39
Underground Conduit (366)			121 40
Underground Conductors and Devices (367)			79,909 41
Line Transformers (368)			137,414 42
Services (369)			80,524 43
Meters (370)	449		25,406 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	8,030		29,871 47
Total Distribution Plant	8,479	0	653,420
GENERAL PLANT			
Land and Land Rights (389)			7,000 48
Structures and Improvements (390)			41,258 49
Office Furniture and Equipment (391)			2,009 50
Computer Equipment (391.1)			5,539 51
Transportation Equipment (392)			110,254 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			13,936 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)	3,246		55
Power Operated Equipment (396)	27,133		56
Communication Equipment (397)	6,505		57
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
Total General Plant	216,880	0	
Total utility plant in service directly assignable	1,330,791	18,038	
Common Utility Plant Allocated to Electric Department	0		60
Total utility plant in service	1,330,791	18,038	

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)			3,246 55
Power Operated Equipment (396)			27,133 56
Communication Equipment (397)			6,505 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	216,880
Total utility plant in service directly assignable	8,479	0	1,340,350
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	8,479	0	1,340,350

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)	315,047		22
Accessory Electric Equipment (345)	0		23
Miscellaneous Power Plant Equipment (346)	0		24
Total Other Production Plant	315,047	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)			315,047 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
Total Other Production Plant	0	0	315,047

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)	8,031		39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	0		41
Line Transformers (368)	0		42
Services (369)	24,445		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	142,734	47
Total Distribution Plant	32,476	142,734	
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)			8,031 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			0 41
Line Transformers (368)			0 42
Services (369)			24,445 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)			142,734 47
Total Distribution Plant	0	0	175,210
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	347,523	142,734	
Common Utility Plant Allocated to Electric Department	0		60
Total utility plant in service	347,523	142,734	

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	490,257
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	0	0	490,257

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)						0 1
7.2/12.5 kV (12kV)	7					7 2
14.4/24.9 kV (25kV)						0 3
Other:						
NONE						0 4
Underground Lines						
2.4/4.16 kV (4kV)						0 5
7.2/12.5 kV (12kV)						0 6
14.4/24.9 kV (25kV)						0 7
Other:						
NONE						0 8
Primary Distribution System Voltage(s) -- Rural						
Pole Lines						
2.4/4.16 kV (4kV)						0 9
7.2/12.5 kV (12kV)	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						0 18
115 kV						0 19
138 kV						0 20
Other:						
NONE						0 21
Underground Lines						
34.5 kV						0 22
69 kV						0 23
115 kV						0 24
138 kV						0 25
Other:						
NONE						0 26

RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)
Customers added on rural lines during year:	1
Farm Customers	2
Nonfarm Customers	3
Total	0 4
Customers on rural lines at end of year:	5
Rural Customers (served at rural rates):	6
Farm	7
Nonfarm	8
Total	0 9
Customers served at other than rural rates:	10
Farm	11
Nonfarm	4 12
Total	4 13
Total customers on rural lines at end of year	4 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	896	Thursday	01/05/2006	18:00	496	1
February	02	888	Thursday	02/02/2006	09:00	459	2
March	03	859	Thursday	03/02/2006	20:00	471	3
April	04	813	Friday	04/07/2006	13:00	388	4
May	05	933	Tuesday	05/30/2006	12:00	420	5
June	06	875	Friday	06/16/2006	15:00	393	6
July	07	1,176	Monday	07/31/2006	17:00	492	7
August	08	1,089	Tuesday	08/01/2006	13:00	442	8
September	09	802	Friday	09/22/2006	21:00	412	9
October	10	892	Monday	10/16/2006	19:00	448	10
November	11	973	Thursday	11/30/2006	19:00	455	11
December	12	1,037	Monday	12/04/2006	18:00	521	12
Total	11,233					5,397	

System Name DAIRYLAND POWER

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

Type of Reading	Supplier
30 minutes integrated	DPC

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		4
Internal Combustion Reciprocating	39	5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	39	7
Purchases	5,397	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	5,436	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	4,923	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	0	23
Total Sold and Used	4,923	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	513	27
Total Energy Losses	513	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	9.4371%	29
Total Disposition of Energy	5,436	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)
Residential Sales				
RESIDENTIAL	RG-1	336	2,598	1
Total Sales for Residential Sales		336	2,598	
Commercial & Industrial				
INTERDEPARTMENTAL	CG-1	6	37	2
SMALL COMMERCIAL AND INDUSTRIAL	CG-1	78	1,021	3
SMALL COMMERCIAL- RURAL	CG-1	1	1	4
LARGE COMMERCIAL	MS-1	3	1,154	5
Total Sales for Commercial & Industrial		88	2,213	
Public Street & Highway Lighting				
STREET LIGHTING	MS-1	118	112	6
Total Sales for Public Street & Highway Lighting		118	112	
Sales for Resale				
NONE				7
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		542	4,923	

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)	
		202,097	8,948	211,045	1
0	0	202,097	8,948	211,045	
		3,224	120	3,344	2
		75,952	3,205	79,157	3
		204	2	206	4
3,597		63,534	4,768	68,302	5
3,597	0	142,914	8,095	151,009	
		19,685	175	19,860	6
0	0	19,685	175	19,860	
				0	7
0	0	0	0	0	
3,597	0	364,696	17,218	381,914	

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			
Point of Delivery	GENERATION STATION			
Type of Power Purchased (firm, dump, etc.)	NON FIRM			
Voltage at Which Delivered				
Point of Metering	GENERATION STATION			
Total of 12 Monthly Maximum Demands -- kW	11,233			
Average load factor	65.8164%			
Total Cost of Purchased Power	135,179			
Average cost per kWh	0.0250			
On-Peak Hours (if applicable)	5397			
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak
January	496			
February	459			
March	471			
April	388			
May	420			
June	393			
July	492			
August	442			
September	412			
October	448			
November	455			
December	521			
Total kWh (000)	5,397	0		
(d) (e)				
Name of Vendor				
Point of Delivery				
Voltage at Which Delivered				
Point of Metering				
Type of Power Purchased (firm, dump, etc.)				
Total of 12 Monthly Maximum Demands -- kW				
Average load factor				
Total Cost of Purchased Power				
Average cost per kWh				
On-Peak Hours (if applicable)				
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak
January				
February				
March				
April				
May				
June				
July				
August				
September				
October				
November				
December				
Total kWh (000)				

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	1
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	39	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	1,176	7
Date and Hour of Such Maximum Demand	7/31/2006 17	8
Load Factor	0.0038	9
Maximum Net Generation in Any One Day	7,853	10
Date of Such Maximum	7/16/2006	11
Number of Hours Generators Operated	30	12
Maximum Continuous or Dependable Capacity--kW	1,838	13
Is Plant Owned or Leased?		14
Total Production Expenses	14,876	15
Cost per kWh of Net Generation (\$)	381	16
Monthly Net Generation --- kWh (000):		
January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	5	22
July	34	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
Total kWh (000)	39	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	63	32
Average Cost per Barrel of Oil Burned (\$)	138.5200	33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)	2.7200	37
kWh Net Generation per Gallon of Fuel Oil	15	38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal) per kWh Net Generation (\$)	0.2212	54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)
Name of Plant	VIOLA GENE			1
Unit Identification	1			2
Type of Generation	RECIP			3
kWh Net Generation (000)	39			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.)	1,176			7
Date and Hour of Such Maximum Demand	7/31/2006 17			8
Load Factor	0.0038			9
Maximum Net Generation in Any One Day	7,853			10
Date of Such Maximum	07/16/2006			11
Number of Hours Generators Operated	30			12
Maximum Continuous or Dependable Capacity--kW	1,838			13
Is Plant Owned or Leased?	O			14
Total Production Expenses	14,876			15
Cost per kWh of Net Generation (\$)	381.4359			16
Monthly Net Generation --- kWh (000):				17
January				18
February				19
March				20
April				21
May				22
June	5			23
July	34			24
August				25
September				26
October				27
November				28
December				29
Total kWh (000)	39			30
Gas Consumed--Therms				31
Average Cost per Therm Burned (\$)				32
Fuel Oil Consumed Barrels (42 gal.)	63			33
Average Cost per Barrel of Oil Burned (\$)	138.5200			34
Specific Gravity				35
Average BTU per Gallon				36
Lubricating Oil Consumed--Gallons				37
Average Cost per Gallon (\$)	2.7200			38
kWh Net Generation per Gallon of Fuel Oil	15			39
kWh Net Generation per Gallon of Lubr. Oil				40
Does plant produce steam for heating or other purposes in addition to elec. generation?				41
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 (\$)	0.2212			54

STEAM PRODUCTION PLANTS

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

Boilers

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

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)	1
VIOLA GENE	1	2002	RECIP	CUMMINS	1,800	2,000	1
Total						<u><u>2,000</u></u>	

STEAM PRODUCTION PLANTS (cont.)

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

Turbine-Generators									
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated 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		
				0	0	0	0	0	1
Total				0	0	0	0	0	

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 (k)	kVA (l)		
2002	2,400			1,800	1,800	1,800	1,800
Total		0	0	1,800	1,800	1,800	1,800

HYDRAULIC GENERATING PLANTS

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

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

NONE

HYDRAULIC GENERATING PLANTS (cont.)

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

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

SUBSTATION EQUIPMENT

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

Particulars (a)	(b)	(c)	Utility Designation (d)	(e)	(f)
--------------------	-----	-----	----------------------------	-----	-----

NONE

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	559	116	4,011	1
Acquired during year	2			2
Total	561	116	4,011	3
Retired during year	30			4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	531	116	4,011	6
Number end of year accounted for as follows:				7
In customers' use	441	72	2,863	8
In utility's use	2			9
				10
Locked meters on customers' premises				11
In stock	88	44	1,148	12
Total end of year	531	116	4,011	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				
Sodium Vapor	100	93	88,530	1
Total		93	88,530	
Ornamental				
Sodium Vapor	250	25	23,798	2
Total		25	23,798	
Other				
NONE				3
Total		0	0	

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.

Acct 562: The Village experienced lower expense for the current year.

Acct 569: Decrease represents a return to normal operating level. Prior year increases were due to tornado damages.

Acct 572: The Village experienced a lower level of necessary repair in 2006. In 2005 expenses were up due to maintenance required after tornado damages.

Acct 904: The Village wrote off delinquent utility bills in 2006.

Acct 930: Decrease represents a return to normal operating level.

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

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

The Village received CDBG grant reimbursement for replacement of downtown street lights that were damaged in the tornado.
