



3014 (02-02-05)

ANNUAL REPORT

OF

Name: ELROY MUNICIPAL ELECTRIC AND WATER UTILITY

Principal Office: 225 MAIN STREET
ELROY, WI 53929

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 CAROLE BROWN of
(Person responsible for accounts)

ELROY MUNICIPAL ELECTRIC AND WATER UTILITY, 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) 03/17/2007
(Date)

UTILITY CLERK
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: ELROY MUNICIPAL ELECTRIC AND WATER UTILITY

Utility Address: 225 MAIN STREET
ELROY, WI 53929

When was utility organized? 1/1/1899

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: CAROLE BROWN

Title: UTILITY CLERK

Office Address:

225 MAIN STREET
ELROY, WI 53929

Telephone: (608) 462 - 2400

Fax Number: (608) 462 - 2404

E-mail Address: cbelroy@comantenna.com

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

Name: JOHN E VIG

Title: MANAGING MEMBER

Office Address: VIG & ASSOCIATES

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: ROGER CAMPFIELD

Title: PRESIDENT

Office Address:

225 MAIN STREET
ELROY, WI 53929

Telephone: (608) 462 - 2400

Fax Number: (608) 462 - 2404

E-mail Address: elroy@comantenna.com

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
1315 BAD AXE COURT
P.O. BOX 271
VIROQUA, WI 54665

Telephone: (608) 637 - 2082

Fax Number: (608) 637 - 3021

E-mail Address: jacv@frontiernet.net

Date of most recent audit report: 2/15/2007

Period covered by most recent audit: DECEMBER 31, 2006

Names and titles of utility management including manager or superintendent:

Name: BILL COLLINS

Title: WATER UTILITY SUPERINTENDENT

Office Address:
225 MAIN STREET
ELROY, WI 53929

Telephone: (608) 462 - 2418

Fax Number: (608) 462 - 2404

E-mail Address: elroy@comantenna.com

Name: RON SILVERTHORN

Title: ELECTRIC UTILITY SUPERINTENDENT

Office Address:
225 MAIN STREET
ELROY, WI 53929

Telephone: (608) 462 - 2415

Fax Number: (608) 462 - 2404

E-mail Address: elroy@comantenna.com

Name of utility commission/committee: UTILITY COMMISSION

Names of members of utility commission/committee:

- PETER BRANDT, MEMBER
- ROGER CAMPFIELD, PRESIDENT
- MARK HILL, MEMBER
- LARRY KRUEGER, MEMBER
- MARK STANEK, SECRETARY

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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)	1,774,055	1,611,789	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	975,412	946,405	2
Depreciation Expense (403)	262,775	230,071	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	137,133	144,569	5
Total Operating Expenses	1,375,320	1,321,045	
Net Operating Income	398,735	290,744	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	398,735	290,744	
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)	32,797	16,400	10
Miscellaneous Nonoperating Income (421)	18,869	16,362	11
Total Other Income	51,666	32,762	
Total Income	450,401	323,506	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(8,813)	(8,813)	12
Other Income Deductions (426)	18,836	18,293	13
Total Miscellaneous Income Deductions	10,023	9,480	
Income Before Interest Charges	440,378	314,026	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	261,815	260,268	14
Amortization of Debt Discount and Expense (428)	11,702	11,702	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	399	468	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	273,916	272,438	
Net Income	166,462	41,588	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,895,965	1,906,822	20
Balance Transferred from Income (433)	166,462	41,588	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	52,445	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)	2,062,427	1,895,965	

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	1,774,055		1,774,055	1
Total (Acct. 400):	1,774,055	0	1,774,055	
Operation and Maintenance Expense (401-402):				
Derived	975,412		975,412	2
Total (Acct. 401-402):	975,412	0	975,412	
Depreciation Expense (403):				
Derived	262,775		262,775	3
Total (Acct. 403):	262,775	0	262,775	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	137,133		137,133	5
Total (Acct. 408):	137,133	0	137,133	
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:	398,735	0	398,735	
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	
Interest and Dividend Income (419):				
WATER INTEREST INCOME	4,992	0	4,992	11

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):			
ELECTRIC INTEREST INCOME	27,805	0	27,805 12
Total (Acct. 419):	32,797	0	32,797
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water			0 13
Contributed Plant - Electric		18,400	18,400 14
ELECTRIC MISCELLANEOUS NONOPERATING INCOME	469	0	469 15
Total (Acct. 421):	469	18,400	18,869
TOTAL OTHER INCOME:	33,266	18,400	51,666
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(8,813)		(8,813) 16
NONE	0	0	0 17
Total (Acct. 425):	(8,813)	0	(8,813)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		11,526	11,526 18
Depreciation Expense on Contributed Plant - Electric		7,310	7,310 19
NONE	0	0	0 20
Total (Acct. 426):	0	18,836	18,836
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(8,813)	18,836	10,023
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	261,815		261,815 21
Total (Acct. 427):	261,815	0	261,815
Amortization of Debt Discount and Expense (428):			
AMORTIZATION OF DEBT DISCOUNT	11,702		11,702 22
Total (Acct. 428):	11,702	0	11,702
Amortization of Premium on Debt--Cr. (429):			
NONE	0		0 23
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	399		399 24
Total (Acct. 430):	399	0	399

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 25
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 26
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	273,916	0	273,916
NET INCOME:	166,898	(436)	166,462
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	1,048,722	847,243	1,895,965 27
Total (Acct. 216):	1,048,722	847,243	1,895,965
Balance Transferred from Income (433):			
Derived	166,898	(436)	166,462 28
Total (Acct. 433):	166,898	(436)	166,462
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 29
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 30
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 31
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 32
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	1,215,620	846,807	2,062,427

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

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	364,083	1,409,972	0	0	1,774,055	1
Less: interdepartmental sales	0	8,649	0	0	8,649	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		2,416			2,416	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	364,083	1,398,907	0	0	1,762,990	

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	68,632		68,632	1
Electric operating expenses	94,752		94,752	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	7,736		7,736	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	500		500	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	171,620	0	171,620	

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	2.1	1
Electric	2.8	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)	10,294,338	10,162,759	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	3,135,223	2,858,941	2
Net Utility Plant	7,159,115	7,303,818	
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)	2,845,584	792,000	7
Total Other Property and Investments	2,845,584	792,000	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	111,777	136,482	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	25,799	25,799	10
Customer Accounts Receivable (142)	175,421	192,522	11
Other Accounts Receivable (143)	36,027	32,675	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	76,029	29,782	14
Materials and Supplies (150)	146,569	144,952	15
Prepayments (165)	17,078	15,700	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	588,700	577,912	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	373,596	343,835	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	373,596	343,835	
Total Assets and Other Debits	10,966,995	9,017,565	

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)	688,964	678,593	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	2,062,427	1,895,965	23
Total Proprietary Capital	2,751,391	2,574,558	
LONG-TERM DEBT			
Bonds (221)	7,732,200	5,922,500	24
Advances from Municipality (223)	51,880	53,582	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	7,784,080	5,976,082	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	75,314	147,979	28
Payables to Municipality (233)	1,000	2,446	29
Customer Deposits (235)	1,710	1,710	30
Taxes Accrued (236)	98,548	50,099	31
Interest Accrued (237)	69,732	64,428	32
Other Current and Accrued Liabilities (238)	27,731	27,907	33
Total Current and Accrued Liabilities	274,035	294,569	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	157,489	172,356	36
Total Deferred Credits	157,489	172,356	
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	10,966,995	9,017,565	

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	4,592,064	0	0	5,570,695	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)	3,700,246	0	0	5,498,351	2
Utility Plant in Service - Contributed Plant (101.2)	905,264	0	0	190,477	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)					9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	4,605,510	0	0	5,688,828	
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)	715,514	0	0	2,170,795	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	156,731	0	0	92,183	13
Total Accumulated Provision	872,245	0	0	2,262,978	
Net Utility Plant	3,733,265	0	0	3,425,850	

**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)	634,265	1,994,598			2,628,863	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	77,649	185,126			262,775	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	3,775				3,775	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage		1,666			1,666	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	81,424	186,792	0	0	268,216	16
Debits during year						17
Book cost of plant retired	175	10,095			10,270	18
Cost of removal		500			500	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	175	10,595	0	0	10,770	25
Balance end of year (110.1)	715,514	2,170,795	0	0	2,886,309	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)	145,205	84,873			230,078	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	11,526	7,310			18,836	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	11,526	7,310	0	0	18,836	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)	156,731	92,183	0	0	248,914	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	17,610				17,610	17,610	1
Other		110,818			110,818	109,628	2
Total Electric Utility					128,428	127,238	

Account	Total End of Year	Amount Prior Year	
Electric utility total	128,428	127,238	1
Water utility	18,141	17,714	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	146,569	144,952	

**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)				
DEFERRED LOSS ON REFINANCING	1,528	427	2,166	1
DEFERRED LOSS ON REFINANCING - ELECTRIC	9,546	427	152,743	2
ELECTRIC 2004 MRB	9,195	428	136,886	3
WATER MRB 1996	905	428	26,994	4
WATER MRB 2006	2,627	428	52,537	5
WTR MRB 1997	1,603	428	2,270	6
Total			373,596	
Unamortized premium on debt (251)				
NONE				7
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	678,593	1
Changes during year (explain):		
MAINS & HYDRANTS FINANCED BY TIF	10,371	2
Balance end of year	<u>688,964</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)	
1996 WATER SYSTEM MRB	11/19/1996	11/19/2036	5.13%	1,847,200	1
1997 WATER SYSTEM MRB	06/01/1997	06/01/2008	5.00%	90,000	2
ELECTRIC MRB 2004	04/01/2004	03/01/2023	4.00%	3,815,000	3
2006 WATER BOND REFINANCE	12/27/2006	06/01/2027	3.65%	1,980,000	4
Total Bonds (Account 221):				7,732,200	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
ADVANCE FROM MUNIC	07/01/2001	02/01/2011	3.40%	8,588	1
ADVANCE FROM MUNI	07/15/1987	07/15/2007	6.50%	43,292	2
Total for Account 223				51,880	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	50,099	1
Accruals:		
Charged water department expense	15,367	2
Charged electric department expense	121,766	3
Charged sewer department expense	1,242	4
Other (explain):		
NONE		5
Total Accruals and other credits	138,375	
Taxes paid during year:		
County, state and local taxes	74,625	6
Social Security taxes	12,744	7
PSC Remainder Assessment	1,357	8
Other (explain):		
LICENSE FEES	1,200	9
Total payments and other debits	89,926	
Balance end of year	98,548	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
ELECTRIC BONDS 1999	0			0	1
WTR MRB 1996	15,994	96,167	95,966	16,195	2
WTR MRB 1997	613	7,155	7,358	410	3
DEFERRED LOSS ON REFINANCING-ELECTRIC	0	9,546	9,546	0	4
DEFERRED LOSS ON REFINANCING-WATER	0	1,528	1,528	0	5
ELECTRIC 2004 MRB	47,628	141,552	142,085	47,095	6
WTR MRB 2006		5,867		5,867	7
Subtotal	64,235	261,815	256,483	69,567	
Advances from Municipality (223)					
ELECTRIC ADVANCE GO DEBT	193	399	427	165	8
Subtotal	193	399	427	165	
Other Long-Term Debt (224)					
NONE	0			0	9
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	10
Subtotal	0	0	0	0	
Total	64,428	262,214	256,910	69,732	

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):		
ELECTRIC UTILITY REDEMPTION	161,813	3
ELECTRIC UTILITY DEPRECIATION	35,778	4
PUBLIC BENEFITS FUND	6,514	5
ELECTRIC PROJECTS RESERVE	174,213	6
ELECTRIC BOND RESERVE	339,260	7
RDA REDEMPTION WATER	1,951,765	8
WATER DEPRECIATION FUND	56,217	9
WATER UTILITY REDEMPTION FUND	4,627	10
RDA RESERVE WATER	115,397	11
Total (Acct. 125):	2,845,584	
Notes Receivable (141):		
LONG TERM ADVANCE FROM TIF DISTRICT	25,799	12
Total (Acct. 141):	25,799	
Customer Accounts Receivable (142):		
Water	22,624	13
Electric	152,797	14
Sewer (Regulated)		15
Other (specify):		
NONE		16
Total (Acct. 142):	175,421	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		17
Merchandising, jobbing and contract work		18
Other (specify):		
DEL UTILITIES PLACED ON TAX ROLL - ELECTRIC	21,776	19
POLE RENTAL	1,413	20
MISCELLANEOUS - WATER	225	21
DEL UTILITIES PLACED ON TAX ROLL - WATER	4,146	22
RECEIVABLE FROM DEVELOPER FOR CONTRIBUTED PLANT - ELECTRIC	7,237	23
MISCELLANEOUS - ELECTRIC	1,230	24
Total (Acct. 143):	36,027	

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)
Receivables from Municipality (145):		
RECEIVABLE FROM GENERAL- STREET LIGHTING	16,254	25
RECEIVABLE FROM GENERAL - PUBLIC FIRE PROTECTION	28,068	26
RECEIVABLE FROM SEWER - JOINT METER CHARGES	31,707	27
Total (Acct. 145):	76,029	
Prepayments (165):		
PREPAID INSURANCE - ELECTRIC	10,308	28
PREPAID INSURANCE - WATER	6,770	29
Total (Acct. 165):	17,078	
Extraordinary Property Losses (182):		
NONE		30
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		31
Total (Acct. 183):	0	
Payables to Municipality (233):		
OVER COLLECTION OF PUBLIC FIRE PROTECTION	1,000	32
Total (Acct. 233):	1,000	
Other Deferred Credits (253):		
Regulatory Liability	149,807	33
PUBLIC BENEFIT FEES COLLECTED	7,682	34
Total (Acct. 253):	157,489	

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)	3,693,523	5,448,484	0	0	9,142,007	1
Materials and Supplies	17,927	127,833	0	0	145,760	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	674,889	2,082,696	0	0	2,757,585	4
Customer Advances for Construction					0	5
Regulatory Liability	96,820	57,393	0	0	154,213	6
NONE					0	7
Average Net Rate Base	2,939,741	3,436,228	0	0	6,375,969	
Net Operating Income	119,624	279,111	0	0	398,735	8
Net Operating Income as a percent of						
Average Net Rate Base	4.07%	8.12%	N/A	N/A	6.25%	

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	99,587	59,033	0	0	158,620	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	5,533	3,280	0	0	8,813	3
Other (specify):						
NONE					0	4
Balance End of Year	94,054	55,753	0	0	149,807	

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.

DONE

Signature Page (Page ii)**General footnotes**

(Vig & Associates, LLC Letterhead)

To the Board
of the City of Elroy
Elroy, Wisconsin 53929

We have compiled the balance sheets of the City of Elroy Electric and 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 17, 2007

Identification and Ownership (Page iv)**General footnotes**

THE ACTUAL AUDIT DATE WILL BE DIFFERENT FROM THAT REPORTED HERE AS SAS 103 REQUIRES AN AUDITOR TO DATE THE AUDIT REPORT WHEN ALL DOCUMENTATION, REVIEW AND DISCLOSURES ARE COMPLETED. THE DATE OF THE AUDIT REPORT IS EXPECTED TO BE IN APRIL 2007.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	357,346	355,154	1
Total Sales of Water	357,346	355,154	
Other Operating Revenues			
Forfeited Discounts (470)	2,004	716	2
Miscellaneous Service Revenues (471)	362	324	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	4,371	4,779	6
Total Other Operating Revenues	6,737	5,819	
Total Operating Revenues	364,083	360,973	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	2,991	2,363	7
Pumping Expenses (620-625)	9,589	8,205	8
Water Treatment Expenses (630-635)	4,396	4,028	9
Transmission and Distribution Expenses (640-655)	56,056	51,535	10
Customer Accounts Expenses (901-904)	12,724	12,666	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	65,687	67,082	13
Total Operation and Maintenance Expenses	151,443	145,879	
Other Operating Expenses			
Depreciation Expense (403)	77,649	77,240	14
Amortization Expense (404-407)		0	15
Taxes (408)	15,367	15,337	16
Total Other Operating Expenses	93,016	92,577	
Total Operating Expenses	244,459	238,456	
NET OPERATING INCOME	119,624	122,517	

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	568	23,782	153,391	4
Commercial	80	9,352	41,608	5
Industrial	7	1,167	6,047	6
Total Metered Sales to General Customers (461)	655	34,301	201,046	
Private Fire Protection Service (462)	1		3,696	7
Public Fire Protection Service (463)	1		142,705	8
Other Sales to Public Authorities (464)	15	1,676	9,899	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	672	35,977	357,346	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	142,705	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)	142,705	
Forfeited Discounts (470):		
Customer late payment charges	1,285	5
Other (specify):		
FIRE PROTECTION PENALTY	719	6
Total Forfeited Discounts (470)	2,004	
Miscellaneous Service Revenues (471):		
MISCELLANEOUS SERVICE REVENUE	362	7
Total Miscellaneous Service Revenues (471)	362	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	3,562	10
Other (specify):		
MISC OTHER WATER REVENUE	809	11
Total Other Water Revenues (474)	4,371	

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)	127	0	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)	862	0	3
Maintenance of Water Source Plant (605)	2,002	2,363	4
Total Source of Supply Expenses	2,991	2,363	
PUMPING EXPENSES			
Operation Labor (620)		0	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	9,256	8,081	7
Operation Supplies and Expenses (623)		77	8
Maintenance of Pumping Plant (625)	333	47	9
Total Pumping Expenses	9,589	8,205	
WATER TREATMENT EXPENSES			
Operation Labor (630)	507	669	10
Chemicals (631)	3,889	3,359	11
Operation Supplies and Expenses (632)		0	12
Maintenance of Water Treatment Plant (635)		0	13
Total Water Treatment Expenses	4,396	4,028	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	32,509	31,262	14
Operation Supplies and Expenses (641)	4,907	5,583	15
Maintenance of Distribution Reservoirs and Standpipes (650)	3,017	220	16
Maintenance of Mains (651)	8,107	8,500	17
Maintenance of Services (652)	4,057	4,105	18
Maintenance of Meters (653)	3,030	1,058	19
Maintenance of Hydrants (654)	429	807	20
Maintenance of Other Plant (655)		0	21
Total Transmission and Distribution Expenses	56,056	51,535	

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)	2,149	1,531	22
Accounting and Collecting Labor (902)	10,575	11,112	23
Supplies and Expenses (903)		23	24
Uncollectible Accounts (904)		0	25
Total Customer Accounts Expenses	12,724	12,666	
SALES EXPENSES			
Sales Expenses (910)		0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	8,641	8,443	27
Office Supplies and Expenses (921)	7,503	7,009	28
Administrative Expenses Transferred--Credit (922)		0	29
Outside Services Employed (923)	3,299	12,616	30
Property Insurance (924)	8,007	5,987	31
Injuries and Damages (925)		0	32
Employee Pensions and Benefits (926)	32,787	29,751	33
Regulatory Commission Expenses (928)	88	0	34
Miscellaneous General Expenses (930)	2,257	1,511	35
Transportation Expenses (933)	2,893	1,765	36
Maintenance of General Plant (935)	212	0	37
Total Administrative and General Expenses	65,687	67,082	
Total Operation and Maintenance Expenses	151,443	145,879	

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		11,438	11,394	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,241	1,317	2
Net property tax equivalent		10,197	10,077	
Social Security		4,865	4,939	3
PSC Remainder Assessment		305	321	4
Other (specify): NONE			0	5
Total tax expense		15,367	15,337	

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			Juneau				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.211480				3
County tax rate	mills		6.207900				4
Local tax rate	mills		9.488240				5
School tax rate	mills		13.589860				6
Voc. school tax rate	mills		2.385670				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		31.883150				10
Less: state credit	mills		1.986400				11
Net tax rate	mills		29.896750				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.488240				14
Combined School Tax Rate	mills		15.975530				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		25.463770				17
Total Tax Rate	mills		31.883150				18
Ratio of Local and School Tax to Total	dec.		0.798659				19
Total tax net of state credit	mills		29.896750				20
Net Local and School Tax Rate	mills		23.877313				21
Utility Plant, Jan. 1	\$	4,592,064	4,592,064				22
Materials & Supplies	\$	17,714	17,714				23
Subtotal	\$	4,609,778	4,609,778				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	4,609,778	4,609,778				26
Assessment Ratio	dec.		0.830955				27
Assessed Value	\$	3,830,518	3,830,518				28
Net Local & School Rate	mills		23.877313				29
Tax Equiv. Computed for Current Year	\$	91,462	91,462				30
Tax Equivalent per 1994 PSC Report	\$	29,312					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	11,438					32
Tax equiv. for current year (see note 6)	\$	11,438					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)	1,500		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	1,500	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	426		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)	132,809		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	133,235	0	
PUMPING PLANT			
Land and Land Rights (320)	125		12
Structures and Improvements (321)	191,714		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	387,594		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	579,433	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	6,779		23
Total Water Treatment Plant	6,779	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)			1,500	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	1,500	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			426	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)			132,809	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	133,235	
PUMPING PLANT				
Land and Land Rights (320)			125	12
Structures and Improvements (321)			191,714	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			387,594	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	579,433	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			6,779	23
Total Water Treatment Plant	0	0	6,779	

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)	0		24
Structures and Improvements (341)	8,872		25
Distribution Reservoirs and Standpipes (342)	49,229		26
Transmission and Distribution Mains (343)	1,974,443	6,050	27
Fire Mains (344)	0		28
Services (345)	418,005		29
Meters (346)	125,155	1,552	30
Hydrants (348)	256,900	4,764	31
Other Transmission and Distribution Plant (349)	658		32
Total Transmission and Distribution Plant	2,833,262	12,366	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	8,567		35
Computer Equipment (391.1)	33,857		36
Transportation Equipment (392)	56,839		37
Stores Equipment (393)	500		38
Tools, Shop and Garage Equipment (394)	15,911	1,255	39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	10,234		41
Communication Equipment (397)	6,683		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	132,591	1,255	
Total utility plant in service directly assignable	3,686,800	13,621	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	3,686,800	13,621	

**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)			0 24
Structures and Improvements (341)			8,872 25
Distribution Reservoirs and Standpipes (342)			49,229 26
Transmission and Distribution Mains (343)			1,980,493 27
Fire Mains (344)			0 28
Services (345)			418,005 29
Meters (346)	175		126,532 30
Hydrants (348)			261,664 31
Other Transmission and Distribution Plant (349)			658 32
Total Transmission and Distribution Plant	175	0	2,845,453
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			8,567 35
Computer Equipment (391.1)			33,857 36
Transportation Equipment (392)			56,839 37
Stores Equipment (393)			500 38
Tools, Shop and Garage Equipment (394)			17,166 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			10,234 41
Communication Equipment (397)			6,683 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	133,846
Total utility plant in service directly assignable	175	0	3,700,246
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	175	0	3,700,246

**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)	0		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	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	0	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	

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

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

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	129,787		26
Transmission and Distribution Mains (343)	712,481		27
Fire Mains (344)	0		28
Services (345)	61,992		29
Meters (346)	0		30
Hydrants (348)	1,004		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	905,264	0	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	0	0	
Total utility plant in service directly assignable	905,264	0	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	905,264	0	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			129,787 26
Transmission and Distribution Mains (343)			712,481 27
Fire Mains (344)			0 28
Services (345)			61,992 29
Meters (346)			0 30
Hydrants (348)			1,004 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	905,264
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	905,264
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	905,264

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			3,315	3,315	1
February			3,099	3,099	2
March			3,735	3,735	3
April			3,575	3,575	4
May			4,103	4,103	5
June			3,831	3,831	6
July			4,370	4,370	7
August			3,919	3,919	8
September			3,662	3,662	9
October			3,763	3,763	10
November			4,023	4,023	11
December			4,006	4,006	12
Total annual pumpage	0	0	45,401	45,401	
Less: Water sold				35,977	13
Volume pumped but not sold				9,424	14
Volume sold as a percent of volume pumped				79%	15
Volume used for water production, water quality and system maintenance				387	16
Volume related to equipment/system malfunction				550	17
Non-utility volume NOT included in water sales				50	18
Total volume not sold but accounted for				987	19
Volume pumped but unaccounted for				8,437	20
Percent of water lost				19%	21
If more than 25%, indicate causes:					22
If more than 25%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				254	24
Date of maximum: 5/24/2006					25
Cause of maximum:					26
FILLED SWIMMING POOL					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				48	27
Date of minimum: 8/5/2006					28
Total KWH used for pumping for the year				120,164	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)	
CITY	1	450	10	720,000	Yes	1
CITY 3	3	450	18	1,080,000	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	1	3	BOOSTER STATION	1
Location	CITY	CITY	CITY	2
Purpose	P	P	B	3
Destination	R D	R D	D	4
Pump Manufacturer	LAYNE	GOULD	US EMCO	5
Year Installed	1988	1996	1992	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	CENTRIFUGAL	7
Actual Capacity (gpm)	550	950	750	8
Pump Motor or Standby Engine Mfr	US MOTOR	US MOTOR	ONAN	9 10
Year Installed	1988	1996	1992	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	50	75	15	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	BOOSTER STATION2			14
Location	CITY-GROVE AVENUE			15
Purpose	B			16
Destination	D			17
Pump Manufacturer	USEMCO			18
Year Installed	2004			19
Type	CENTRIFUGAL			20
Actual Capacity (gpm)	750			21
Pump Motor or Standby Engine Mfr	ONAN			22 23
Year Installed	2004			24
Type	ELECTRIC			25
Horsepower	74			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1	3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	S	3
Year constructed	1950	1993	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	131	170	6
Total capacity in gallons (actual)	88,000	235,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	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	2.000	1,288	0	0	0	1,288	1
M	D	4.000	1,248	0	0	0	1,248	2
M	D	6.000	10,750	0	0	0	10,750	3
P	D	6.000	1,372	0	0	0	1,372	4
M	D	8.000	22,905	0	0	0	22,905	5
P	D	8.000	10,294	145	0	0	10,439	6
M	D	10.000	10,562	0	0	0	10,562	7
P	D	10.000	18,643	0	0	0	18,643	8
M	D	12.000	380	0	0	0	380	9
P	D	12.000	820	0	0	0	820	10
Total Within Municipality			78,262	145	0	0	78,407	
Total Utility			78,262	145	0	0	78,407	

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	327	0	0	0	327		1
M	1.000	349	0	0	0	349		2
M	1.250	2	0	0	0	2		3
M	1.500	5	0	0	0	5		4
M	2.000	26	0	0	0	26		5
P	2.000	2	0	0	0	2		6
M	4.000	4	0	0	0	4		7
M	6.000	1	0	0	0	1		8
M	8.000	3	0	0	0	3		9
Total Utility		719	0	0	0	719	0	

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	646	6	2	0	650	27	1
0.750	5	0	0	0	5	1	2
1.000	23	0	2	0	21	2	3
1.500	10	0	1	0	9	8	4
2.000	18	0	1	0	17	12	5
3.000	2	0	1	0	1	1	6
Total:	704	6	7	0	703	51	

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	571	53	3	3	0	20	650	1
0.750	0	4	0	0	0	1	5	2
1.000	0	15	3	2	0	1	21	3
1.500	0	7	0	1	0	1	9	4
2.000	0	3	2	5	5	2	17	5
3.000	0	1	0	0	0	0	1	6
Total:	571	83	8	11	5	25	703	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	158	1			159	2
Total Fire Hydrants	158	1	0	0	159	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

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:	159
Number of distribution system valves end of year:	183
Number of distribution valves operated during year:	107

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

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

OUTSIDE SERVICES EMPLOYED (923) - DECREASE REPRESENTS A RETURN TO NORMAL OPERATING LEVELS. THE UTILITY EXPENDED FUNDS IN 2005 ON CHEMICAL REHABILITATION WORK.

Property Tax Equivalent (Water) - Part 2 (Page W-07)

If Lower Tax Equivalent authorized by municipality is greater than or equal to zero, please explain.

THE CITY OF ELROY (WATER) UTILITY USES AN ALTERNATE METHOD TO CALCULATE THE PORPERTY TAX EQUIVALENT. THIS METHOD CALCULATES THE EQUIVALENT AS 3.19% OF THE UTILITY'S OPERATING REVENUES. THIS METHOD WAS INCORPORATED BY THE PSC IN DOCKET 1850-WR-102 DATED FEBRUARY 25, 1997.

Water Mains (Page W-17)

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

THE MAIN ADDITIONS WERE FINANCED BY A CONTRIBUTION TO THE UTILITY FROM THE MUNICIPAL TIF DISTRICT.

Water Services (Page W-18)

If Utility-Owned Service Not In Use at End of Year is reported as zero, please explain.

NONE

Meters (Page W-19)

Explain program for replacing or testing meters 1" or smaller.

THE WATER UTILITY IS AWARE OF THE REQUIREMENT FOR WATER METER REPLACEMENT AND TESTING AND WILL BE ADJUSTING THEIR TESTING/REPLACEMENT SCHEDULES ACCORDINGLY TO ACHIEVE THE DESIRED LEVELS.

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)	1,402,129	1,242,089	1
Total Sales of Electricity	1,402,129	1,242,089	
Other Operating Revenues			
Forfeited Discounts (450)	2,819	4,964	2
Miscellaneous Service Revenues (451)	1,734	702	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	2,259	2,055	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	1,031	1,006	7
Amortization of Construction Grants (457)	0	0	8
Total Other Operating Revenues	7,843	8,727	
Total Operating Revenues	1,409,972	1,250,816	
Operation and Maintenance Expenses			
Power Production Expenses (500-546)	633,771	613,676	9
Transmission Expenses (550-553)	0	0	10
Distribution Expenses (560-576)	42,301	47,860	11
Customer Accounts Expenses (901-904)	20,304	17,922	12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-935)	127,593	121,068	14
Total Operation and Maintenance Expenses	823,969	800,526	
Other Expenses			
Depreciation Expense (403)	185,126	152,831	15
Amortization Expense (404-407)		0	16
Taxes (408)	121,766	129,232	17
Total Other Expenses	306,892	282,063	
Total Operating Expenses	1,130,861	1,082,589	
NET OPERATING INCOME	279,111	168,227	

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	2,819	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	2,819	
Miscellaneous Service Revenues (451):		
MISCELLANEOUS SERVICE REVENUE	1,734	3
Total Miscellaneous Service Revenues (451)	1,734	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
POLE RENTS	2,259	5
Total Rent from Electric Property (454)	2,259	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
OTHER ELECTRIC REVENUE	849	7
OTHER WATER REVENUE	182	8
Total Other Electric Revenues (456)	1,031	
Amortization of Construction Grants (457):		
NONE		9
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)	19,043	9,978	11
Fuel (539)	36,524	44,155	12
Operation Supplies and Expenses (540)	13,180	7,436	13
Maintenance of Other Power Production Plant (543)	3,893	5,750	14
Total Other Power Generation Expenses	72,640	67,319	
OTHER POWER SUPPLY EXPENSES			
Purchased Power (545)	561,131	546,357	15
Other Expenses (546)		0	16
Total Other Power Supply Expenses	561,131	546,357	
Total Power Production Expenses	633,771	613,676	
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)		0	20
Line and Station Labor (561)	4,058	5,638	21
Line and Station Supplies and Expenses (562)	2,627	4,707	22
Street Lighting and Signal System Expenses (565)	776	1,013	23
Meter Expenses (566)	457	969	24
Customer Installations Expenses (567)		25	25
Miscellaneous Distribution Expenses (569)	16,933	15,874	26
Maintenance of Structures and Equipment (571)	2,915	256	27
Maintenance of Lines (572)	12,317	17,068	28
Maintenance of Line Transformers (573)	769	1,392	29
Maintenance of Street Lighting and Signal Systems (574)	1,032	482	30
Maintenance of Meters (575)	417	436	31
Maintenance of Miscellaneous Distribution Plant (576)		0	32
Total Distribution Expenses	42,301	47,860	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	6,560	6,312	33
Accounting and Collecting Labor (902)	11,328	11,463	34
Supplies and Expenses (903)		147	35
Uncollectible Accounts (904)	2,416	0	36
Total Customer Accounts Expenses	20,304	17,922	
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)	8,287	8,618	38
Office Supplies and Expenses (921)	7,607	8,017	39
Administrative Expenses Transferred -- Credit (922)		0	40
Outside Services Employed (923)	8,371	8,435	41
Property Insurance (924)	14,501	11,968	42
Injuries and Damages (925)		0	43
Employee Pensions and Benefits (926)	57,618	60,820	44
Regulatory Commission Expenses (928)	465	7,651	45
Miscellaneous General Expenses (930)	9,414	9,629	46
Transportation Expenses (933)	16,685	5,930	47
Maintenance of General Plant (935)	4,645	0	48
Total Administrative and General Expenses	127,593	121,068	
 Total Operation and Maintenance Expenses	 823,969	 800,526	

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		111,635	118,874	1
Social Security		7,879	8,289	2
Wisconsin Gross Receipts Tax		1,201	1,073	3
PSC Remainder Assessment		1,051	996	4
Other (specify): NONE			0	5
Total tax expense		121,766	129,232	

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			Juneau				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.211480				3
County tax rate	mills		6.207900				4
Local tax rate	mills		9.488240				5
School tax rate	mills		13.589860				6
Voc. school tax rate	mills		2.385670				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		31.883150				10
Less: state credit	mills		1.986400				11
Net tax rate	mills		29.896750				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.488240				14
Combined School Tax Rate	mills		15.975530				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		25.463770				17
Total Tax Rate	mills		31.883150				18
Ratio of Local and School Tax to Total	dec.		0.798659				19
Total tax net of state credit	mills		29.896750				20
Net Local and School Tax Rate	mills		23.877313				21
Utility Plant, Jan. 1	\$	5,570,695	5,570,695				22
Materials & Supplies	\$	127,238	127,238				23
Subtotal	\$	5,697,933	5,697,933				24
Less: Plant Outside Limits	\$	71,430	71,430				25
Taxable Assets	\$	5,626,503	5,626,503				26
Assessment Ratio	dec.		0.830955				27
Assessed Value	\$	4,675,371	4,675,371				28
Net Local & School Rate	mills		23.877313				29
Tax Equiv. Computed for Current Year	\$	111,635	111,635				30
Tax Equivalent per 1994 PSC Report	\$	39,560					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	111,635					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)	500		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	500	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)	835		18
Structures and Improvements (341)	330,792		19
Fuel Holders, Producers and Accessories (342)	185,670		20
Prime Movers (343)	221,847		21
Generators (344)	1,269,893		22
Accessory Electric Equipment (345)	242,019	20,743	23
Miscellaneous Power Plant Equipment (346)	0		24
Total Other Production Plant	2,251,056	20,743	

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)			500 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	500
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)			835 18
Structures and Improvements (341)			330,792 19
Fuel Holders, Producers and Accessories (342)			185,670 20
Prime Movers (343)			221,847 21
Generators (344)			1,269,893 22
Accessory Electric Equipment (345)			262,762 23
Miscellaneous Power Plant Equipment (346)			0 24
Total Other Production Plant	0	0	2,271,799

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)	143,836		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	143,836	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	0		34
Structures and Improvements (361)	0		35
Station Equipment (362)	782,158	7,790	36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	355,003		38
Overhead Conductors and Devices (365)	683,461	64	39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	456,693	11,600	41
Line Transformers (368)	242,518	23,239	42
Services (369)	96,001	5,734	43
Meters (370)	75,733	12,061	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	66,411	597	47
Total Distribution Plant	2,757,978	61,085	
GENERAL PLANT			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	0		49
Office Furniture and Equipment (391)	12,605		50
Computer Equipment (391.1)	11,332		51
Transportation Equipment (392)	14,420	28,000	52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	41,869		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)			143,836 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	143,836
DISTRIBUTION PLANT			
Land and Land Rights (360)			0 34
Structures and Improvements (361)			0 35
Station Equipment (362)			789,948 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			355,003 38
Overhead Conductors and Devices (365)			683,525 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			468,293 41
Line Transformers (368)	720		265,037 42
Services (369)			101,735 43
Meters (370)	375		87,419 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			67,008 47
Total Distribution Plant	1,095	0	2,817,968
GENERAL PLANT			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			0 49
Office Furniture and Equipment (391)			12,605 50
Computer Equipment (391.1)			11,332 51
Transportation Equipment (392)	9,000		33,420 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			41,869 54

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Laboratory Equipment (395)	0		55
Power Operated Equipment (396)	165,022		56
Communication Equipment (397)	0		57
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
Total General Plant	245,248	28,000	
Total utility plant in service directly assignable	5,398,618	109,828	
Common Utility Plant Allocated to Electric Department	0		60
Total utility plant in service	5,398,618	109,828	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)			165,022 56
Communication Equipment (397)			0 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
Total General Plant	9,000	0	264,248
Total utility plant in service directly assignable	10,095	0	5,498,351
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	10,095	0	5,498,351

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

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

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

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

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

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Land and Land Rights (350)	0		25
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	0		34
Structures and Improvements (361)	0		35
Station Equipment (362)	0		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	1,621		38
Overhead Conductors and Devices (365)	12,054		39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	9,774	18,400	41
Line Transformers (368)	20,664		42
Services (369)	127,964		43
Meters (370)	0		44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	0		47
Total Distribution Plant	172,077	18,400	
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)			1,621 38
Overhead Conductors and Devices (365)			12,054 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			28,174 41
Line Transformers (368)			20,664 42
Services (369)			127,964 43
Meters (370)			0 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			0 47
Total Distribution Plant	0	0	190,477
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	172,077	18,400
Common Utility Plant Allocated to Electric Department	0	60
Total utility plant in service	172,077	18,400

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	190,477
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	0	0	190,477

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)	6				6	1
7.2/12.5 kV (12kV)	1				1	2
14.4/24.9 kV (25kV)	0				0	3
Other:						
NONE					0	4
Underground Lines						
2.4/4.16 kV (4kV)	4				4	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)	8				8	9
7.2/12.5 kV (12kV)					0	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	0	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	11
Nonfarm	32	12
Total	43	13
Total customers on rural lines at end of year	43	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	4,363	Thursday	01/26/2006	08:00	2,138	1
February	02	4,257	Monday	02/13/2006	11:00	1,857	2
March	03	4,207	Tuesday	03/14/2006	10:00	2,054	3
April	04	4,060	Tuesday	04/11/2006	12:00	1,770	4
May	05	4,517	Tuesday	05/30/2006	12:00	1,929	5
June	06	4,529	Thursday	06/08/2006	15:00	1,944	6
July	07	5,174	Monday	07/17/2006	15:00	1,961	7
August	08	5,038	Wednesday	08/02/2006	14:00	2,127	8
September	09	3,973	Monday	09/25/2006	14:00	1,723	9
October	10	4,188	Tuesday	10/31/2006	09:00	1,982	10
November	11	4,257	Tuesday	11/28/2006	12:00	2,024	11
December	12	4,498	Thursday	12/07/2006	08:00	1,959	12
Total		53,061				23,468	

System Name DAIRYLAND POWER

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

Type of Reading	Supplier
60 minutes integrated	DAIRYLAND POWER

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	190	5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	190	7
Purchases	23,468	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	23,658	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	22,151	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	22,151	24
Energy Losses:		
Transmission Losses (if applicable)	0	26
Distribution Losses	1,507	27
Total Energy Losses	1,507	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	6.3699%	29
Total Disposition of Energy	23,658	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	681	5,325	1
RURAL	RG-1	44	519	2
WATER HEATER	RG-1	31	71	3
Total Sales for Residential Sales		756	5,915	
Commercial & Industrial				
LARGE POWER	CP-2	5	3,274	4
INDUSTRIAL	CP-3	2	4,543	5
INDUSTRIAL	CP-4	1	4,139	6
COMMERCIAL	GS-1	138	3,274	7
INTERDEPARTMENTAL	GS-1	1	120	8
SMALL POWER	GS-1	7	680	9
Total Sales for Commercial & Industrial		154	16,030	
Public Street & Highway Lighting				
STREET LIGHTING	MS-1	1	206	10
Total Sales for Public Street & Highway Lighting		1	206	
Sales for Resale				
NONE				11
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		911	22,151	

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)	
		394,859	9,066	403,925	1
		36,923	777	37,700	2
		4,653	92	4,745	3
0	0	436,435	9,935	446,370	
9,033	9,033	192,287	4,616	196,903	4
11,803	11,803	218,504	7,108	225,612	5
16,737	16,737	204,641	6,396	211,037	6
		233,818	5,209	239,027	7
		8,603	46	8,649	8
		47,080	950	48,030	9
37,573	37,573	904,933	24,325	929,258	
		26,351	150	26,501	10
0	0	26,351	150	26,501	
				0	11
0	0	0	0	0	
37,573	37,573	1,367,719	34,410	1,402,129	

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				1
Point of Delivery	ELROY SUBSTATION				2
Type of Power Purchased (firm, dump, etc.)	SURPLUS				3
Voltage at Which Delivered	2400				4
Point of Metering	ELROY SUBSTATION				5
Total of 12 Monthly Maximum Demands -- kW	53,061				6
Average load factor	60.5868%				7
Total Cost of Purchased Power	561,131				8
Average cost per kWh	0.0239				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	2,138				12
February	1,857				13
March	2,054				14
April	1,770				15
May	1,929				16
June	1,944				17
July	1,961				18
August	2,127				19
September	1,723				20
October	1,982				21
November	2,024				22
December	1,959				23
Total kWh (000)	23,468	0			24

Particulars	(d)		(e)		
Name of Vendor					28
Point of Delivery					29
Voltage at Which Delivered					30
Point of Metering					31
Type of Power Purchased (firm, dump, etc.)					32
Total of 12 Monthly Maximum Demands -- kW					33
Average load factor					34
Total Cost of Purchased Power					35
Average cost per kWh					36
On-Peak Hours (if applicable)					37
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	38
January					39
February					40
March					41
April					42
May					43
June					44
July					45
August					46
September					47
October					48
November					49
December					50
Total kWh (000)					51

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	1
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	190	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	5,174	7
Date and Hour of Such Maximum Demand	7/17/2006 15	8
Load Factor	0.0042	9
Maximum Net Generation in Any One Day	21,090	10
Date of Such Maximum	7/17/2006	11
Number of Hours Generators Operated	140	12
Maximum Continuous or Dependable Capacity--kW	6,780	13
Is Plant Owned or Leased?		14
Total Production Expenses	72,640	15
Cost per kWh of Net Generation (\$)	382	16
Monthly Net Generation --- kWh (000):		
January	0	17
February	36	18
March	3	19
April	12	20
May	0	21
June	1	22
July	123	23
August	3	24
September	5	25
October	0	26
November	0	27
December	7	28
Total kWh (000)	190	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	348	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil	8	38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)	0.1598	54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)
Name of Plant	ELROY			1
Unit Identification	4113-3-2-5			2
Type of Generation	RECIP			3
kWh Net Generation (000)	190			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.)	5,174			7
Date and Hour of Such Maximum Demand	7/17/2006 15			8
Load Factor	0.0042			9
Maximum Net Generation in Any One Day	21,090			10
Date of Such Maximum	07/17/2006			11
Number of Hours Generators Operated	140			12
Maximum Continuous or Dependable Capacity--kW	6,780			13
Is Plant Owned or Leased?	O			14
Total Production Expenses	72,640			15
Cost per kWh of Net Generation (\$)	382.3158			16
Monthly Net Generation --- kWh (000):				
January	0			17
February	36			18
March	3			19
April	12			20
May	0			21
June	1			22
July	123			23
August	3			24
September	5			25
October	0			26
November	0			27
December	7			28
Total kWh (000)	190			29
Gas Consumed--Therms				30
Average Cost per Therm Burned (\$)				31
Fuel Oil Consumed Barrels (42 gal.)	348			32
Average Cost per Barrel of Oil Burned (\$)	87.3500			33
Specific Gravity				34
Average BTU per Gallon				35
Lubricating Oil Consumed--Gallons				36
Average Cost per Gallon (\$)				37
kWh Net Generation per Gallon of Fuel Oil	8			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.)				41
Average Cost per Ton (\$)				42
Kind of Coal Used				43
Average BTU per Pound				44
Water Evaporated--Thousands of Pounds				45
Is Water Evaporated, Metered or Estimated?				46
Lbs. of Steam per Lb. of Coal or Equivalent Fuel				47
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.				48
Based on Total Coal Used at Plant				49
Based on Coal Used Solely in Electric Generation				50
Average BTU per kWh Net Generation				51
Total Cost of Fuel (Oil and/or Coal)				52
per kWh Net Generation (\$)	0.1598			53
				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
ELROY	2	2005	RECIP	CAT		2,310	1
ELROY	5	1973	RECIP	FAIRBANKS MORSE		2,880	2
ELROY	1	2005	RECIP	CAT		2,310	3
Total						<u><u>7,500</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	Rated Unit Capacity		Total Rated	Total
				by Each Unit	kW	kVA	Plant	Maximum
				During Yr. (000's) (m)	(n)	(o)	Capacity (kW) (p)	Continuous Capacity (kW) (q)
Total				0	0	0	0	0

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

Generators							
Year Installed (h)	Voltage (kV) (i)	kWh Generated	Rated Unit Capacity		Total Rated	Total Maximum	
		by Each Unit	kW	kVA	Plant	Continuous	
		During Yr. (000's) (j)	(k)	(l)	Capacity (kW) (m)	Plant Capacity (kW) (n)	
2005	12,470	93	2,250	2,250	2,250	2,250	
1973	4,160	13	2,280	2,500	2,280	2,280	
2005	12,470	84	2,250	2,250	2,250	2,250	
Total		190	6,780	7,000	6,780	6,780	

1

2

3

HYDRAULIC GENERATING PLANTS

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

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

HYDRAULIC GENERATING PLANTS (cont.)

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

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

SUBSTATION EQUIPMENT

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

Particulars (a)	(b)	(c)	Utility Designation			(f)
			(d)	(e)		
Name of Substation	MUNICIPAL					1
Voltage--High Side	69,000					2
Voltage--Low Side	12,470					3
Num. Main Transformers in Operation	2					4
Total Capacity of Transformers in kVA	2,500					5
Number of Spare Transformers on Hand	0					6
15-Minute Maximum Demand in kW	4,988					7
Dt and Hr of Such Maximum Demand	08/02/2006					8
	14:00					9
Kwh Output	23,468					10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	(h)	(i)	Utility Designation			(l)
			(j)	(k)		
Name of Substation						14
Voltage--High Side						15
Voltage--Low Side						16
Num. of Main Transformers in Operation						17
Total Capacity of Transformers in kVA						18
Number of Spare Transformers on Hand						19
15-Minute Maximum Demand in kW						20
Dt and Hr of Such Maximum Demand						21
						22
Kwh Output						23

SUBSTATION EQUIPMENT (continued)

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

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	974	344	32,031	1
Acquired during year	4	5	1,400	2
Total	978	349	33,431	3
Retired during year	15	4	90	4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	963	345	33,341	6
Number end of year accounted for as follows:				7
In customers' use	924	300	21,598	8
In utility's use	2	3	8,000	9
				10
Locked meters on customers' premises				11
In stock	37	42	3,743	12
Total end of year	963	345	33,341	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	117	78,934	1
Sodium Vapor	150	6	271	2
Sodium Vapor	250	50	66,550	3
Sodium Vapor	400	2	2,662	4
Total		175	148,417	
Ornamental				
Sodium Vapor	150	8	362	5
Sodium Vapor	250	41	56,785	6
Total		49	57,147	
Other				
NONE				7
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.

OPERATION SUPPLIES AND EXPENSES (540) - INCREASE FROM THE SIGNING OF A GENERATOR SUPPORT AGREEMENT FOR THE TWO NEW DIESEL GENERATING UNITS.

OPERATION SUPERVISION AND LABOR (538) - INCREASE REPRESENTATIVE OF MORE LABOR BEING CHARGED TO OPERATIONS THAN TO PLANT ACCOUNTS AS THE CONSTRUCTION OF THE NEW DIESEL GENERATING UNITS COMPLETED IN 2005.

TRANSPORTATION EXPENSES (933) - INCREASE DUE TO RISE IN FUEL COSTS, MAINTENANCE ON NEW DIGGER DERRIK TRUCK, AND BUCKET TRUCK.

REGULATORY COMMISSION EXPENSE (928) - DECREASE DUE TO NO RATE FILINGS OR CONSTRUCTION AUTHORIZATIONS.
