



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, 2005

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) 03/25/2006
(Date)

UTILITY CLERK
(Title)

TABLE OF CONTENTS

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

TABLE OF CONTENTS

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

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: 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, LLC

117 WEST COURT STREET
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, LLC
117 W. COURT STREET
P.O. BOX 271
VIROQUA, WI 54665

Telephone: (608) 637 - 2082

Fax Number: (608) 637 - 3021

E-mail Address: jackv@frontiernet.net

Date of most recent audit report: 2/17/2006

Period covered by most recent audit: YEAR ENDED 12/31/05

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)	1,611,789	1,497,576	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	946,405	949,070	2
Depreciation Expense (403)	230,071	194,591	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	144,569	117,080	5
Total Operating Expenses	1,321,045	1,260,741	
Net Operating Income	290,744	236,835	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	290,744	236,835	
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)	16,400	14,347	10
Miscellaneous Nonoperating Income (421)	16,362	4,833	11
Total Other Income	32,762	19,180	
Total Income	323,506	256,015	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(8,813)	(8,813)	12
Other Income Deductions (426)	18,293	17,910	13
Total Miscellaneous Income Deductions	9,480	9,097	
Income Before Interest Charges	314,026	246,918	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	260,268	251,723	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)	468	526	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	32,186	19
Total Interest Charges	272,438	231,765	
Net Income	41,588	15,153	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,906,822	2,067,915	20
Balance Transferred from Income (433)	41,588	15,153	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	52,445	176,246	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	1,895,965	1,906,822	

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	1,611,789		1,611,789	1
Total (Acct. 400):	1,611,789	0	1,611,789	
Operation and Maintenance Expense (401-402):				
Derived	946,405		946,405	2
Total (Acct. 401-402):	946,405	0	946,405	
Depreciation Expense (403):				
Derived	230,071		230,071	3
Total (Acct. 403):	230,071	0	230,071	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	144,569		144,569	5
Total (Acct. 408):	144,569	0	144,569	
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:	290,744	0	290,744	
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	1,325	0	1,325	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	15,075	0	15,075 12
Total (Acct. 419):	16,400	0	16,400
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	[REDACTED]	2,500	2,500 13
Contributed Plant - Electric	[REDACTED]	13,302	13,302 14
ELECTRIC MISCELLANEOUS NONOPERATING INCOME	560	0	560 15
Total (Acct. 421):	560	15,802	16,362
TOTAL OTHER INCOME:	16,960	15,802	32,762

MISCELLANEOUS INCOME DEDUCTIONS

Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(8,813)	[REDACTED]	(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	[REDACTED]	11,552	11,552 18
Depreciation Expense on Contributed Plant - Electric	[REDACTED]	6,741	6,741 19
NONE	0	0	0 20
Total (Acct. 426):	0	18,293	18,293
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(8,813)	18,293	9,480

INTEREST CHARGES

Interest on Long-Term Debt (427):			
Derived	260,268	[REDACTED]	260,268 21
Total (Acct. 427):	260,268	0	260,268
Amortization of Debt Discount and Expense (428):			
AMORTIZATION OF DEBT DISCOUNT	11,702	[REDACTED]	11,702 22
Total (Acct. 428):	11,702	0	11,702
Amortization of Premium on Debt--Cr. (429):			
NONE	0	[REDACTED]	0 23
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	468	[REDACTED]	468 24
Total (Acct. 430):	468	0	468

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:	272,438	0	272,438
NET INCOME:	44,079	(2,491)	41,588
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	1,057,088	849,734	1,906,822 27
Total (Acct. 216):	1,057,088	849,734	1,906,822
Balance Transferred from Income (433):			
Derived	44,079	(2,491)	41,588 28
Total (Acct. 433):	44,079	(2,491)	41,588
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 29
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
CORRECTION OF INTEREST EXPENSE FROM PRIOR YE/	52,445	0	52,445 30
Total (Acct. 435)--Debit:	52,445	0	52,445
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):	1,048,722	847,243	1,895,965

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	360,973	1,250,816	0	0	1,611,789	1
Less: interdepartmental sales	0	7,680	0	0	7,680	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	360,973	1,243,136	0	0	1,604,109	

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	64,565		64,565	1
Electric operating expenses	94,782		94,782	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	6,526		6,526	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	1,060		1,060	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	166,933	0	166,933	

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	2.6	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)	10,162,759	10,105,659	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,858,941	2,647,768	2
Net Utility Plant	7,303,818	7,457,891	
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)	792,000	850,181	7
Total Other Property and Investments	792,000	850,181	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	136,482	57,737	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	25,799	25,799	10
Customer Accounts Receivable (142)	192,522	167,860	11
Other Accounts Receivable (143)	32,675	35,145	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	29,782	17,288	14
Materials and Supplies (150)	144,952	153,956	15
Prepayments (165)	15,700	12,122	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	577,912	469,907	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	343,835	419,056	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	343,835	419,056	
Total Assets and Other Debits	9,017,565	9,197,035	

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)	678,593	637,769	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	1,895,965	1,906,822	23
Total Proprietary Capital	2,574,558	2,544,591	
LONG-TERM DEBT			
Bonds (221)	5,922,500	5,986,500	24
Advances from Municipality (223)	53,582	55,127	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	5,976,082	6,041,627	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	147,979	268,067	28
Payables to Municipality (233)	2,446	1,000	29
Customer Deposits (235)	1,710	1,710	30
Taxes Accrued (236)	50,099	11,333	31
Interest Accrued (237)	64,428	124,372	32
Other Current and Accrued Liabilities (238)	27,907	13,188	33
Total Current and Accrued Liabilities	294,569	419,670	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	172,356	191,147	36
Total Deferred Credits	172,356	191,147	
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	9,017,565	9,197,035	

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	4,556,091	0	0	5,549,568	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)	3,686,800	0	0	5,398,618	2
Utility Plant in Service - Contributed Plant (101.2)	905,264	0	0	172,077	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	4,592,064	0	0	5,570,695	
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)	634,265	0	0	1,994,598	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	145,205	0	0	84,873	13
Total Accumulated Provision	779,470	0	0	2,079,471	
Net Utility Plant	3,812,594	0	0	3,491,224	

**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)	553,283	1,882,700			2,435,983	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	77,240	152,831			230,071	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	3,742				3,742	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage		2,687			2,687	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	80,982	155,518	0	0	236,500	16
Debits during year						17
Book cost of plant retired	0	19,707			19,707	18
Cost of removal		23,913			23,913	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	43,620	0	0	43,620	25
Balance end of year (110.1)	634,265	1,994,598	0	0	2,628,863	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)	133,653	78,132			211,785	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	11,552	6,741			18,293	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	11,552	6,741	0	0	18,293	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)	145,205	84,873	0	0	230,078	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	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

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	11,616	1
Other		109,628			109,628	120,968	2
Total Electric Utility					127,238	132,584	

Account	Total End of Year	Amount Prior Year	
Electric utility total	127,238	132,584	1
Water utility	17,714	21,372	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	144,952	153,956	

**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	3,694	1
DEFERRED LOSS ON REFINANCING - ELECTRIC	9,546	427	162,289	2
ELECTRIC 2004 MRB	9,195	428	146,081	3
WATER MRB 1996	905	428	27,898	4
WTR MRB 1997	1,602	428	3,873	5
Total			343,835	
Unamortized premium on debt (251)				
NONE				6
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	637,769	1
Changes during year (explain):		
TIF CONTRIBUTIONS TO ELECTRIC	5,961	2
TIF CONTRIBUTIONS TO WATER	34,863	3
Balance end of year	678,593	

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)	
MRB 1996	11/19/1996	11/19/2036	5.13%	1,872,500	1
MRB 1997	06/01/1997	06/01/2008	5.00%	135,000	2
ELECTRIC MRB 2004	04/01/2004	03/01/2023	4.00%	3,915,000	3
Total Bonds (Account 221):				5,922,500	

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%	10,289	1
ADVANCE FROM MUNI	07/15/1987	07/15/2007	6.50%	43,293	2
Total for Account 223				53,582	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	11,333	1
Accruals:		
Charged water department expense	15,337	2
Charged electric department expense	129,232	3
Charged sewer department expense	1,317	4
Other (explain):		
NONE		5
Total Accruals and other credits	145,886	
Taxes paid during year:		
County, state and local taxes	91,500	6
Social Security taxes	13,230	7
PSC Remainder Assessment	1,317	8
Other (explain):		
LICENSE FEES	1,073	9
Total payments and other debits	107,120	
Balance end of year	50,099	

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	16,200	96,990	97,196	15,994	2
WTR MRB 1997	791	9,320	9,498	613	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	107,164	142,884	202,420	47,628	6
Subtotal	124,155	260,268	320,188	64,235	
Advances from Municipality (223)					
ELECTRIC ADVANCE GO DEBT	217	468	492	193	7
Subtotal	217	468	492	193	
Other Long-Term Debt (224)					
NONE	0			0	8
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	9
Subtotal	0	0	0	0	
Total	124,372	260,736	320,680	64,428	

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	99,333	3
ELECTRIC UTILITY DEPRECIATION	35,218	4
PUBLIC BENEFITS FUND	12,578	5
ELECTRIC PROJECTS RESERVE	131,479	6
ELECTRIC BOND RESERVE	330,968	7
RDA REDEMPTION WATER	19,222	8
WATER DEPRECIATION FUND	46,505	9
WATER UTILITY REDEMPTION FUND	26,504	10
RDA RESERVE	90,193	11
Total (Acct. 125):	792,000	
Notes Receivable (141):		
LONG TERM ADVANCE FROM TIF DISTRICT	25,799	12
Total (Acct. 141):	25,799	
Customer Accounts Receivable (142):		
Water	24,343	13
Electric	168,179	14
Sewer (Regulated)		15
Other (specify):		
NONE		16
Total (Acct. 142):	192,522	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		17
Merchandising, jobbing and contract work		18
Other (specify):		
RECEIVABLE FROM TAX ROLL-ELECTRIC	20,172	19
POLE RENTALS	1,413	20
MISCELLANEOUS-WATER	742	21
RECEIVABLE FROM TAX ROLL-WATER	1,887	22
RECEIVABLE FOR NEW ELECTRIC SERVICE	8,461	23
Total (Acct. 143):	32,675	

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	4,754	24
RECEIVABLE FROM SEWER- WATER/SEWER ALLOCATION 2005	9,730	25
RECEIVABLE FROM SEWER-WATER/SEWER ALLOCATION 2004	10,369	26
RECEIVABLE FROM SEWER FOR -OVER COLLECTION OF SEWER A/R	4,929	27
Total (Acct. 145):	29,782	
Prepayments (165):		
PREPAID INSURANCE-ELECTRIC	10,160	28
PREPAID INSURANCE-WATER	5,540	29
Total (Acct. 165):	15,700	
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
PAYABLE TO SEWER FOR SEWER PENALTIES	1,446	33
Total (Acct. 233):	2,446	
Other Deferred Credits (253):		
Regulatory Liability	158,620	34
PUBLIC BENEFIT FEES COLLECTED	13,736	35
Total (Acct. 253):	172,356	

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)	3,670,063	4,541,764	0	0	8,211,827	1
Materials and Supplies	19,543	129,911	0	0	149,454	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	593,774	1,938,649	0	0	2,532,423	4
Customer Advances for Construction					0	5
Regulatory Liability	102,353	60,673	0	0	163,026	6
NONE					0	7
Average Net Rate Base	2,993,479	2,672,353	0	0	5,665,832	
Net Operating Income	122,517	168,227	0	0	290,744	8
Net Operating Income as a percent of						
Average Net Rate Base	4.09%	6.30%	N/A	N/A	5.13%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	105,120	62,313	0	0	167,433	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	99,587	59,033	0	0	158,620	

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, 2005 and 2004, 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 25, 2006

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	355,154	358,899	1
Total Sales of Water	355,154	358,899	
Other Operating Revenues			
Forfeited Discounts (470)	716	560	2
Miscellaneous Service Revenues (471)	324	895	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	4,779	3,680	6
Total Other Operating Revenues	5,819	5,135	
Total Operating Revenues	360,973	364,034	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	2,363	2,905	7
Pumping Expenses (620-625)	8,205	8,014	8
Water Treatment Expenses (630-635)	4,028	6,248	9
Transmission and Distribution Expenses (640-655)	51,535	42,981	10
Customer Accounts Expenses (901-904)	12,666	13,231	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	67,082	61,109	13
Total Operation and Maintenance Expenses	145,879	134,488	
Other Operating Expenses			
Depreciation Expense (403)	77,240	71,767	14
Amortization Expense (404-407)		0	15
Taxes (408)	15,337	15,783	16
Total Other Operating Expenses	92,577	87,550	
Total Operating Expenses	238,456	222,038	
NET OPERATING INCOME	122,517	141,996	

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	563	25,543	155,569	4
Commercial	79	8,800	39,318	5
Industrial	8	1,331	6,413	6
Total Metered Sales to General Customers (461)	650	35,674	201,300	
Private Fire Protection Service (462)	1		3,658	7
Public Fire Protection Service (463)	1		139,216	8
Other Sales to Public Authorities (464)	11	2,332	10,980	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	663	38,006	355,154	

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)	139,216	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)	139,216	
Forfeited Discounts (470):		
Customer late payment charges	636	5
Other (specify):		
FIRE PROTECTION PENALTY	80	6
Total Forfeited Discounts (470)	716	
Miscellaneous Service Revenues (471):		
MISCELLANEOUS SERVICE REVENUE	324	7
Total Miscellaneous Service Revenues (471)	324	
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	3,613	10
Other (specify):		
OTHER WATER REVENUES	724	11
RECONNECT FEES	225	12
BULK WATER	217	13
Total Other Water Revenues (474)	4,779	

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)		733	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)	0	172	3
Maintenance of Water Source Plant (605)	2,363	2,000	4
Total Source of Supply Expenses	2,363	2,905	
PUMPING EXPENSES			
Operation Labor (620)		746	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	8,081	7,212	7
Operation Supplies and Expenses (623)	77	0	8
Maintenance of Pumping Plant (625)	47	56	9
Total Pumping Expenses	8,205	8,014	
WATER TREATMENT EXPENSES			
Operation Labor (630)	669	1,526	10
Chemicals (631)	3,359	4,691	11
Operation Supplies and Expenses (632)		31	12
Maintenance of Water Treatment Plant (635)		0	13
Total Water Treatment Expenses	4,028	6,248	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	31,262	28,232	14
Operation Supplies and Expenses (641)	5,583	3,565	15
Maintenance of Distribution Reservoirs and Standpipes (650)	220	1,788	16
Maintenance of Mains (651)	8,500	4,950	17
Maintenance of Services (652)	4,105	752	18
Maintenance of Meters (653)	1,058	2,386	19
Maintenance of Hydrants (654)	807	1,057	20
Maintenance of Other Plant (655)		251	21
Total Transmission and Distribution Expenses	51,535	42,981	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	1,531	1,371	22
Accounting and Collecting Labor (902)	11,112	10,497	23
Supplies and Expenses (903)	23	411	24
Uncollectible Accounts (904)		952	25
Total Customer Accounts Expenses	12,666	13,231	
SALES EXPENSES			
Sales Expenses (910)		0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	8,443	7,942	27
Office Supplies and Expenses (921)	7,009	10,567	28
Administrative Expenses Transferred--Credit (922)		0	29
Outside Services Employed (923)	12,616	6,859	30
Property Insurance (924)	5,987	6,183	31
Injuries and Damages (925)		0	32
Employee Pensions and Benefits (926)	29,751	23,042	33
Regulatory Commission Expenses (928)		0	34
Miscellaneous General Expenses (930)	1,511	2,491	35
Transportation Expenses (933)	1,765	4,025	36
Maintenance of General Plant (935)		0	37
Total Administrative and General Expenses	67,082	61,109	
Total Operation and Maintenance Expenses	145,879	134,488	

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		11,394	11,532	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,317	1,188	2
Net property tax equivalent		10,077	10,344	
Social Security		4,939	5,185	3
PSC Remainder Assessment		321	254	4
Other (specify): NONE			0	5
Total tax expense		15,337	15,783	

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		0.215950				3
County tax rate	mills		6.570190				4
Local tax rate	mills		9.212360				5
School tax rate	mills		14.195240				6
Voc. school tax rate	mills		2.420640				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		32.614380				10
Less: state credit	mills		1.515580				11
Net tax rate	mills		31.098800				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.212360				14
Combined School Tax Rate	mills		16.615880				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		25.828240				17
Total Tax Rate	mills		32.614380				18
Ratio of Local and School Tax to Total	dec.		0.791928				19
Total tax net of state credit	mills		31.098800				20
Net Local and School Tax Rate	mills		24.628010				21
Utility Plant, Jan. 1	\$	4,556,091	4,556,091				22
Materials & Supplies	\$	21,372	21,372				23
Subtotal	\$	4,577,463	4,577,463				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	4,577,463	4,577,463				26
Assessment Ratio	dec.		0.860276				27
Assessed Value	\$	3,937,882	3,937,882				28
Net Local & School Rate	mills		24.628010				29
Tax Equiv. Computed for Current Year	\$	96,982	96,982				30
Tax Equivalent per 1994 PSC Report	\$	29,312					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	11,394					32 33
Tax equiv. for current year (see note 6)	\$	11,394					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)	1,948,908	25,535	27
Fire Mains (344)	0		28
Services (345)	415,085	2,920	29
Meters (346)	124,308	847	30
Hydrants (348)	252,729	4,171	31
Other Transmission and Distribution Plant (349)	658		32
Total Transmission and Distribution Plant	2,799,789	33,473	
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		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	0	
Total utility plant in service directly assignable	3,653,327	33,473	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	3,653,327	33,473	

**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)			1,974,443 27
Fire Mains (344)			0 28
Services (345)			418,005 29
Meters (346)			125,155 30
Hydrants (348)			256,900 31
Other Transmission and Distribution Plant (349)			658 32
Total Transmission and Distribution Plant	0	0	2,833,262
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 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	132,591
Total utility plant in service directly assignable	0	0	3,686,800
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	3,686,800

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)	59,492	2,500	29
Meters (346)	0		30
Hydrants (348)	1,004		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	902,764	2,500	
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	902,764	2,500	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	902,764	2,500	

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			4,112	4,112	1
February			2,964	2,964	2
March			3,210	3,210	3
April			3,051	3,051	4
May			3,298	3,298	5
June			3,707	3,707	6
July			4,061	4,061	7
August			3,760	3,760	8
September			3,045	3,045	9
October			3,305	3,305	10
November			3,266	3,266	11
December			3,667	3,667	12
Total annual pumpage	0	0	41,446	41,446	
Less: Water sold				38,006	13
Volume pumped but not sold				3,440	14
Volume sold as a percent of volume pumped				92%	15
Volume used for water production, water quality and system maintenance				352	16
Volume related to equipment/system malfunction				287	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				639	19
Volume pumped but unaccounted for				2,801	20
Percent of water lost				7%	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.)				245	24
Date of maximum: 12/30/2005					25
Cause of maximum:					26
MAIN BREAK					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				49	27
Date of minimum: 4/6/2005					28
Total KWH used for pumping for the year				118,204	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	D	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	750	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)	405			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.)	170	131	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.)	1.0000	1.0000	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
M	D	4.000	1,248	0	0	0	1,248
M	D	6.000	10,750	0	0	0	10,750
P	D	6.000	1,372	0	0	0	1,372
M	D	8.000	22,695	210	0	0	22,905
P	D	8.000	10,294	0	0	0	10,294
M	D	10.000	10,562	0	0	0	10,562
P	D	10.000	18,643	0	0	0	18,643
M	D	12.000	380	0	0	0	380
P	D	12.000	820	0	0	0	820
Total Within Municipality			78,052	210	0	0	78,262
Total Utility			78,052	210	0	0	78,262

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	343	6	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		713	6	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	642	4	0	0	646	53	1
0.750	5	0	0	0	5	0	2
1.000	23	0	0	0	23	0	3
1.500	10	0	0	0	10	1	4
2.000	18	0	0	0	18	3	5
3.000	2	0	0	0	2	2	6
Total:	700	4	0	0	704	59	

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	567	51	3	3	0	22	646	1
0.750	0	4	0	0	0	1	5	2
1.000	0	15	3	2	0	3	23	3
1.500	0	7	0	1	0	2	10	4
2.000	0	3	2	5	5	3	18	5
3.000	0	1	0	0	0	1	2	6
Total:	567	81	8	11	5	32	704	

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	157	1			158	2
Total Fire Hydrants	157	1	0	0	158	
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:	158
Number of distribution system valves end of year:	179
Number of distribution valves operated during year:	83

WATER OPERATING SECTION FOOTNOTES

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

General footnotes

UNDER WIS. STAT. 196.03(3)(b), THE MUNICIPALITY HAS CHOSEN TO HAVE THE UTILITY BILL THE RETAIL GENERAL SERVICE CUSTOMERS FOR FIRE PROTECTION SERVICE. THE MUNICIPALITY IS CHARGED AN ANNUAL AMOUNT OF \$102,950 FOR USE OF FIRE HYDRANTS AND WATER MAINS. THE NUMBER OF CUSTOMERS REPORTED ONLY INCLUDES THE MUNICIPALITY.

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) - ADDITIONAL OUTSIDE SERVICES RELATED TO CHEMICAL REHABILITATION WORK AT WELL #3.

EMPLOYEE PENSION AND BENEFITS (926) - INCREASE IN HEALTH INSURANCE RATES AND ALLOCATION OF EMPLOYEE TIME.

Property Tax Equivalent (Water) (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 PROPERTY 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.

Water mains additions were financed by TIF district.

Water Services (Page W-18)

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

The frontage road addition of 2 1" services was financed by TIF district. The other new 1" services were financed by customer contribution.

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 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

WATER OPERATING SECTION FOOTNOTES

Hydrants and Distribution System Valves (Page W-20)

General footnotes

The municipality didn't operate at least half of distribution valves in 2005; however they plan to operate over half in 2006.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Electricity			
Sales of Electricity (440-448)	1,242,089	1,125,595	1
Total Sales of Electricity	1,242,089	1,125,595	
Other Operating Revenues			
Forfeited Discounts (450)	4,964	4,240	2
Miscellaneous Service Revenues (451)	702	268	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	2,055	1,921	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	1,006	1,518	7
Amortization of Construction Grants (457)	0	0	8
Total Other Operating Revenues	8,727	7,947	
Total Operating Revenues	1,250,816	1,133,542	
Operation and Maintenance Expenses			
Power Production Expenses (500-546)	613,676	643,829	9
Transmission Expenses (550-553)	0	0	10
Distribution Expenses (560-576)	47,860	49,431	11
Customer Accounts Expenses (901-904)	17,922	16,932	12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-935)	121,068	104,390	14
Total Operation and Maintenance Expenses	800,526	814,582	
Other Expenses			
Depreciation Expense (403)	152,831	122,824	15
Amortization Expense (404-407)		0	16
Taxes (408)	129,232	101,297	17
Total Other Expenses	282,063	224,121	
Total Operating Expenses	1,082,589	1,038,703	
NET OPERATING INCOME	168,227	94,839	

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	4,964	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	4,964	
Miscellaneous Service Revenues (451):		
MISCELLANEOUS	702	3
Total Miscellaneous Service Revenues (451)	702	
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	2,055	5
Total Rent from Electric Property (454)	2,055	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
OTHER ELECTRIC REVENUE	361	7
RECONNECT FEES	645	8
Total Other Electric Revenues (456)	1,006	
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	0	1
Fuel (501)	0	0	2
Operation Supplies and Expenses (502)	0	0	3
Steam from Other Sources (503)	0	0	4
Steam Transferred -- Credit (504)	0	0	5
Maintenance of Steam Production Plant (506)	0	0	6
Total Steam Power Generation Expenses	0	0	
HYDRAULIC POWER GENERATION EXPENSES			
Operation Supervision and Labor (530)	0	0	7
Water for Power (531)	0	0	8
Operation Supplies and Expenses (532)	0	0	9
Maintenance of Hydraulic Production Plant (535)	0	0	10
Total Hydraulic Power Generation Expenses	0	0	
OTHER POWER GENERATION EXPENSES			
Operation Supervision and Labor (538)	9,978	13,998	11
Fuel (539)	44,155	10,020	12
Operation Supplies and Expenses (540)	7,436	16,105	13
Maintenance of Other Power Production Plant (543)	5,750	0	14
Total Other Power Generation Expenses	67,319	40,123	
OTHER POWER SUPPLY EXPENSES			
Purchased Power (545)	546,357	603,706	15
Other Expenses (546)	0	0	16
Total Other Power Supply Expenses	546,357	603,706	
Total Power Production Expenses	613,676	643,829	
TRANSMISSION EXPENSES			
Operation Supervision and Labor (550)	0	0	17
Operation Supplies and Expenses (551)	0	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)	5,638	4,799	21
Line and Station Supplies and Expenses (562)	4,707	1,668	22
Street Lighting and Signal System Expenses (565)	1,013	872	23
Meter Expenses (566)	969	757	24
Customer Installations Expenses (567)	25	0	25
Miscellaneous Distribution Expenses (569)	15,874	11,065	26
Maintenance of Structures and Equipment (571)	256	6,407	27
Maintenance of Lines (572)	17,068	19,528	28
Maintenance of Line Transformers (573)	1,392	566	29
Maintenance of Street Lighting and Signal Systems (574)	482	470	30
Maintenance of Meters (575)	436	3,299	31
Maintenance of Miscellaneous Distribution Plant (576)		0	32
Total Distribution Expenses	47,860	49,431	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	6,312	5,171	33
Accounting and Collecting Labor (902)	11,463	11,386	34
Supplies and Expenses (903)	147	375	35
Uncollectible Accounts (904)		0	36
Total Customer Accounts Expenses	17,922	16,932	
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)	8,618	8,661	38
Office Supplies and Expenses (921)	8,017	8,925	39
Administrative Expenses Transferred -- Credit (922)		0	40
Outside Services Employed (923)	8,435	3,710	41
Property Insurance (924)	11,968	12,894	42
Injuries and Damages (925)		0	43
Employee Pensions and Benefits (926)	60,820	48,936	44
Regulatory Commission Expenses (928)	7,651	(16)	45
Miscellaneous General Expenses (930)	9,629	10,848	46
Transportation Expenses (933)	5,930	10,432	47
Maintenance of General Plant (935)		0	48
Total Administrative and General Expenses	121,068	104,390	
Total Operation and Maintenance Expenses	800,526	814,582	

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		118,874	91,301	1
Social Security		8,289	7,674	2
Wisconsin Gross Receipts Tax		1,073	1,024	3
PSC Remainder Assessment		996	1,298	4
Other (specify): NONE			0	5
Total tax expense		<u>129,232</u>	<u>101,297</u>	

PROPERTY TAX EQUIVALENT (ELECTRIC)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Juneau				1
SUMMARY OF TAX RATES							
State tax rate	mills		0.215950				2
County tax rate	mills		6.570190				3
Local tax rate	mills		9.212360				4
School tax rate	mills		14.195240				5
Voc. school tax rate	mills		2.420640				6
Other tax rate - Local	mills		0.000000				7
Other tax rate - Non-Local	mills		0.000000				8
Total tax rate	mills		32.614380				9
Less: state credit	mills		1.515580				10
Net tax rate	mills		31.098800				11
PROPERTY TAX EQUIVALENT CALCULATION							
Local Tax Rate	mills		9.212360				12
Combined School Tax Rate	mills		16.615880				13
Other Tax Rate - Local	mills		0.000000				14
Total Local & School Tax	mills		25.828240				15
Total Tax Rate	mills		32.614380				16
Ratio of Local and School Tax to Total	dec.		0.791928				17
Total tax net of state credit	mills		31.098800				18
Net Local and School Tax Rate	mills		24.628010				19
Utility Plant, Jan. 1	\$	5,549,568	5,549,568				20
Materials & Supplies	\$	132,584	132,584				21
Subtotal	\$	5,682,152	5,682,152				22
Less: Plant Outside Limits	\$	71,430	71,430				23
Taxable Assets	\$	5,610,722	5,610,722				24
Assessment Ratio	dec.		0.860276				25
Assessed Value	\$	4,826,769	4,826,769				26
Net Local & School Rate	mills		24.628010				27
Tax Equiv. Computed for Current Year	\$	118,874	118,874				28
Tax Equivalent per 1994 PSC Report	\$	39,560					29
Any lower tax equivalent as authorized by municipality (see note 5)	\$						30
Tax equiv. for current year (see note 5)	\$	118,874					31

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)	216,802	113,990	19
Fuel Holders, Producers and Accessories (342)	0	185,670	20
Prime Movers (343)	221,847		21
Generators (344)	121,382	1,148,511	22
Accessory Electric Equipment (345)	18,222	242,019	23
Miscellaneous Power Plant Equipment (346)	0		24
Total Other Production Plant	579,088	1,690,190	

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)	18,222		242,019 23
Miscellaneous Power Plant Equipment (346)			0 24
Total Other Production Plant	18,222	0	2,251,056

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)	136,226	7,610	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	136,226	7,610	
DISTRIBUTION PLANT			
Land and Land Rights (360)	0		34
Structures and Improvements (361)	0		35
Station Equipment (362)	782,158		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	352,524	2,937	38
Overhead Conductors and Devices (365)	683,586	35	39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	445,414	11,279	41
Line Transformers (368)	236,873	5,825	42
Services (369)	93,074	2,989	43
Meters (370)	76,284	74	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	66,260	151	47
Total Distribution Plant	2,736,173	23,290	
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)	10,449	883	51
Transportation Equipment (392)	6,641	7,779	52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	38,374	3,495	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)			782,158 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	458		355,003 38
Overhead Conductors and Devices (365)	160		683,461 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			456,693 41
Line Transformers (368)	180		242,518 42
Services (369)	62		96,001 43
Meters (370)	625		75,733 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			66,411 47
Total Distribution Plant	1,485	0	2,757,978
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 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)	164,854	168	56
Communication Equipment (397)	0		57
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
Total General Plant	232,923	12,325	
Total utility plant in service directly assignable	3,684,910	1,733,415	
Common Utility Plant Allocated to Electric Department	0		60
Total utility plant in service	3,684,910	1,733,415	

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	<u>0</u>	<u>0</u>	<u>245,248</u>
Total utility plant in service directly assignable	<u>19,707</u>	<u>0</u>	<u>5,398,618</u>
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	<u>19,707</u>	<u>0</u>	<u>5,398,618</u>

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		41
Line Transformers (368)	20,664		42
Services (369)	114,662	13,302	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	158,775	13,302	
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)			9,774 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	172,077
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	158,775	13,302	
Common Utility Plant Allocated to Electric Department	0		60
Total utility plant in service	158,775	13,302	

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	172,077
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	0	0	172,077

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		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	4,370	Monday	01/17/2005	11:00	2,092	1
February	02	4,180	Thursday	02/24/2005	09:00	1,867	2
March	03	4,323	Thursday	03/03/2005	08:00	2,041	3
April	04	3,884	Wednesday	04/27/2005	09:00	1,696	4
May	05	3,950	Tuesday	05/31/2005	12:00	1,743	5
June	06	4,789	Monday	06/27/2005	14:00	1,955	6
July	07	4,818	Thursday	07/14/2005	14:00	1,884	7
August	08	4,975	Wednesday	08/03/2005	14:00	2,068	8
September	09	4,307	Monday	09/12/2005	14:00	1,786	9
October	10	4,302	Monday	10/03/2005	14:00	1,864	10
November	11	4,154	Thursday	11/17/2005	12:00	1,879	11
December	12	4,501	Monday	12/19/2005	09:00	1,965	12
Total		52,553				22,840	

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

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).

Month (a)	Monthly Peak				Monthly Energy Usage (kWh) (000's) (f)
	kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	
January	01				13
February	02				14
March	03				15
April	04				16
May	05				17
June	06				18
July	07				19
August	08				20
September	09				21
October	10				22
November	11				23
December	12				24
Total	<u>0</u>				<u>0</u>
System Name					

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	311	5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	311	7
Purchases	22,854	8
Interchanges:		9
In (gross)		10
Out (gross)		11
Net	0	12
Transmission for/by others (wheeling):		13
Received		14
Delivered		15
Net	0	16
Total Source of Energy	23,165	17
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	21,911	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility		20
Common (office, shops, garages, etc. serving 2 or more util. depts.)		21
Total Used by Company	0	22
Total Sold and Used	21,911	23
Energy Losses:		
Transmission Losses (if applicable)		24
Distribution Losses	1,255	25
Total Energy Losses	1,255	26
Loss Percentage (% Total Energy Losses of Total Source of Energy)	5.4177%	27
Total Disposition of Energy	23,166	28

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	5,505	1
RURAL	RG-1	44	584	2
WATER HEATER	RG-1	34	71	3
Total Sales for Residential Sales		759	6,160	
Commercial & Industrial				
LARGE POWER	CP-2	3	1,801	4
INDUSTRIAL	CP-3	2	4,400	5
INDUSTRIAL	CP-4	1	4,083	6
COMMERCIAL	GS-1	138	3,965	7
INDEPARTMENTAL	GS-1	1	118	8
SMALL POWER	GS-1	7	1,185	9
Total Sales for Commercial & Industrial		152	15,552	
Public Street & Highway Lighting				
STREET LIGHTING	MS-1	1	199	10
Total Sales for Public Street & Highway Lighting		1	199	
Sales for Resale				
NONE				11
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		912	21,911	

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)	
		373,040	(4,742)	368,298	1
		37,795	(548)	37,247	2
		4,231	(80)	4,151	3
0	0	415,066	(5,370)	409,696	
6,295		101,598	(2,163)	99,435	4
11,398		198,966	(4,257)	194,709	5
16,079		182,854	(4,835)	178,019	6
		259,589	(3,572)	256,017	7
		7,797	(117)	7,680	8
		74,997	(1,228)	73,769	9
33,772	0	825,801	(16,172)	809,629	
		22,927	(163)	22,764	10
0	0	22,927	(163)	22,764	
				0	11
0	0	0	0	0	
33,772	0	1,263,794	(21,705)	1,242,089	

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	CUMBERLAND MUNI		DAIRYLAND POWER		1
Point of Delivery	ELROY SUBSTATION		ELROY SUBSTATION		2
Type of Power Purchased (firm, dump, etc.)	SURPLUS		SURPLUS		3
Voltage at Which Delivered	2400		2400		4
Point of Metering	ELROY SUBSTATION		ELROY SUBSTATION		5
Total of 12 Monthly Maximum Demands -- kW	13,320		52,553		6
Average load factor	0.1337%		59.5355%		7
Total Cost of Purchased Power					8
Average cost per kWh	0.0000		0.0000		9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January			2,092		12
February			1,867		13
March	13		2,041		14
April			1,696		15
May			1,743		16
June			1,955		17
July			1,884		18
August			2,068		19
September			1,786		20
October			1,864		21
November			1,879		22
December			1,965		23
Total kWh (000)	13	0	22,840	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)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	282	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	4,926	7
Date and Hour of Such Maximum Demand	8/3/2005 14	8
Load Factor	0.0065	9
Maximum Net Generation in Any One Day	30,125	10
Date of Such Maximum	6/23/2005	11
Number of Hours Generators Operated	156	12
Maximum Continuous or Dependable Capacity--kW	6,096	13
Is Plant Owned or Leased?		14
Total Production Expenses	61,569	15
Cost per kWh of Net Generation (\$)	218	16
Monthly Net Generation --- kWh (000):		
January	0	17
February	13	18
March	23	19
April	7	20
May	1	21
June	62	22
July	124	23
August	21	24
September	0	25
October	6	26
November	7	27
December	18	28
Total kWh (000)	282	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	618	32
Average Cost per Barrel of Oil Burned (\$)	85.6800	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	11	38
kWh Net Generation per Gallon of Lubr. Oil	0	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 (\$)	0.2180	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)	282			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.)	4,926			7
Date and Hour of Such Maximum Demand	8/3/2005 14			8
Load Factor	0.0065			9
Maximum Net Generation in Any One Day	30,125			10
Date of Such Maximum	06/23/2005			11
Number of Hours Generators Operated	156			12
Maximum Continuous or Dependable Capacity--kW	6,096			13
Is Plant Owned or Leased?	O			14
Total Production Expenses	61,569			15
Cost per kWh of Net Generation (\$)	218.3298			16
Monthly Net Generation --- kWh (000):				
January	0			17
February	13			18
March	23			19
April	7			20
May	1			21
June	62			22
July	124			23
August	21			24
September				25
October	6			26
November	7			27
December	18			28
Total kWh (000)	282			29
Gas Consumed--Therms				30
Average Cost per Therm Burned (\$)				31
Fuel Oil Consumed Barrels (42 gal.)	618			32
Average Cost per Barrel of Oil Burned (\$)	85.6800			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	11			38
kWh Net Generation per Gallon of Lubr. Oil				39
Does plant produce steam for heating or other purposes in addition to elec. generation?	N			40
Coal consumed--tons (2,000 lbs.)				42
Average Cost per Ton (\$)				43
Kind of Coal Used				44
Average BTU per Pound				45
Water Evaporated--Thousands of Pounds				46
Is Water Evaporated, Metered or Estimated?				47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel				48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.				49
Based on Total Coal Used at Plant				50
Based on Coal Used Solely in Electric Generation				51
Average BTU per kWh Net Generation				52
Total Cost of Fuel (Oil and/or Coal)				53
per kWh Net Generation (\$)	0.2180			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)	<u>kWh Generated by Each Unit During Yr. (000's)</u> (m)		<u>Rated Unit Capacity</u> kW (n) kVA (o)		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
				Total					

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)	<u>kWh Generated by Each Unit Generator During Yr. (000's)</u> (j)		<u>Rated Unit Capacity</u> kW (k) kVA (l)		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
		2005	12,470	136	2,250		
1973	4,160	8	2,280	2,500	2,280	2,280	
2005	12,470	138	2,250	2,250	2,250	2,250	
Total		282	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	4,926					7
Dt and Hr of Such Maximum Demand	08/03/2005					8
	14:00					9
Kwh Output	22,840					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	955	344	23,962	1
Acquired during year	44	1	500	2
Total	999	345	24,462	3
Retired during year	25	1	15	4
Sales, transfers or adjustments increase (decrease)			7,584	5
Number end of year	974	344	32,031	6
Number end of year accounted for as follows:				7
In customers' use	925	274	20,538	8
In utility's use	2	3	8,000	9
				10
Locked meters on customers' premises				11
In stock	47	67	3,493	12
Total end of year	974	344	32,031	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	73,792	1
Sodium Vapor	150	4	419	2
Sodium Vapor	250	50	65,050	3
Sodium Vapor	400	2	2,602	4
Total		173	141,863	
Ornamental				
Sodium Vapor	150	8	210	5
Sodium Vapor	250	41	56,952	6
Total		49	57,162	
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) - DECREASE IN ACCOUNT REPRESENTS A RETURN TO A NORMAL OPERATING LEVEL.

MAINTENANCE OF OTHER POWER PRODUCTION PLANT (543) - INCREASE IN THIS ACCOUNT OCCURRED AS THE NEW GENERATING UNITS REQUIRED MAINTENANCE AFTER INSTALLATION.

FUEL (539) - INCREASE IN ACCOUNT DUE TO TWO NEW GENERATING UNITS AND INCREASE IN FUEL COSTS.

REGULATORY COMMISSION EXPENSE (928) - THE UTILITY HAD AN APPLICATION TO INCREASE RATES AND AUTHORIZATION FOR PURCHASE AND INSTALLATION OF TWO NEW GENERATING ENGINES.

MAINTENANCE OF STRUCTURES AND EQUIPMENT (571) - DECREASE DUE TO LESS MAINTENANCE NEEDED ON UTILITY OWNED STRUCTURES DURING 2005.

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

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

FUEL HOLDERS, PRODUCERS AND ACCESSORIES (342) - ADDITIONS FOR TWO NEW GENERATION UNITS.

STRUCTURES AND IMPROVEMENTS (341) - ADDITIONS TO BUILDING TO HOUSE TWO NEW GENERATION UNITS.

ACCESSORY ELECTRIC EQUIPMENT (345) - ADDITIONS TO ELECTRICAL CONTROL SYSTEM RELATED TO CONSTRUCTION OF NEW GENERATION UNITS.

GENERATORS (344) - ADDITIONS OF TWO NEW GENERATION UNITS.

Electric Distribution Meters & Line Transformers (Page E-24)

General footnotes

ADJUSTMENT TO TOTAL CAP. (KVA) OF TRANSFORMERS NEEDED TO CORRECT PRIOR AMOUNT REPORTED.
