



3014 (02-02-05)

ANNUAL REPORT

OF

Name: CITY OF WESTBY MUNICIPAL ELECTRIC AND WATER UTILITY

Principal Office: 200 NORTH MAIN STREET
WESTBY, WI 54667

For the Year Ended: DECEMBER 31, 2006

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I GREGG HANSON of
(Person responsible for accounts)

CITY OF WESTBY 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) 03/24/2007
(Date)

DIRECTOR OF PUBLIC WORKS / UTILITY SUPERINTENDENT
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CITY OF WESTBY MUNICIPAL ELECTRIC AND WATER UTILITY

Utility Address: 200 NORTH MAIN STREET
WESTBY, WI 54667

When was utility organized? 1/1/1902

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: GREGG HANSON

Title: SUPERINTENDENT

Office Address:

200 NORTH MAIN STREET
WESTBY, WI 54667

Telephone: (608) 634 - 3416

Fax Number: (608) 634 - 3274

E-mail Address: ghanson@wppisys.org

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

Name: JOHN E VIG

Title: MANAGING MEMBER

Office Address: VIG & ASSOCIATES

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

Telephone: (608) 637 - 2082

Fax Number: (608) 637 - 3021

E-mail Address: jackv@frontiernet.net

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

Name: MR. LA VONNE BUCKMASTER

Title: CHAIRMAN

Office Address:

200 NORTH MAIN STREET
WESTBY, WI 54667

Telephone: (608) 634 - 3416

Fax Number: (608) 634 - 3274

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: JOHN E VIG

Title: MANAGING MEMBER

Office Address: VIG & ASSOCIATES
1315 BAD AXE COURT
P.O. BOX 271
VIROQUA, WI 54665

Telephone: (608) 637 - 2082

Fax Number: (608) 637 - 3021

E-mail Address: jackv@frontiernet.net

Date of most recent audit report: 3/9/2007

Period covered by most recent audit: DECEMBER 31, 2006

Names and titles of utility management including manager or superintendent:

Name: GREGG HANSON

Title: OFFICER AND SUPERINTENDENT

Office Address:
200 NORTH MAIN STREET
WESTBY, WI 54667

Telephone: (608) 634 - 3416

Fax Number: (608) 634 - 3274

E-mail Address: ghanson@wppisys.org

Name of utility commission/committee: UTILITY COMMITTEE

Names of members of utility commission/committee:

- MR LA VONNE BUCKMASTER, CHAIR
 - MR RONALD JANZEN
 - MR ERIC NOTTESTAD
-

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	2,131,932	2,079,916	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,690,603	1,683,112	2
Depreciation Expense (403)	154,264	143,793	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	109,718	115,886	5
Total Operating Expenses	1,954,585	1,942,791	
Net Operating Income	177,347	137,125	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	177,347	137,125	
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)	35,282	23,438	10
Miscellaneous Nonoperating Income (421)	1,614	80,425	11
Total Other Income	36,896	103,863	
Total Income	214,243	240,988	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(21,159)	(21,159)	12
Other Income Deductions (426)	32,406	35,093	13
Total Miscellaneous Income Deductions	11,247	13,934	
Income Before Interest Charges	202,996	227,054	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	41,932	46,498	14
Amortization of Debt Discount and Expense (428)	3,641	5,169	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	45,573	51,667	
Net Income	157,423	175,387	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,992,457	2,817,070	20
Balance Transferred from Income (433)	157,423	175,387	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	3,149,880	2,992,457	

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	2,131,932		2,131,932	1
Total (Acct. 400):	2,131,932	0	2,131,932	
Operation and Maintenance Expense (401-402):				
Derived	1,690,603		1,690,603	2
Total (Acct. 401-402):	1,690,603	0	1,690,603	
Depreciation Expense (403):				
Derived	154,264		154,264	3
Total (Acct. 403):	154,264	0	154,264	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	109,718		109,718	5
Total (Acct. 408):	109,718	0	109,718	
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:	177,347	0	177,347	
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):				
INTEREST EARNINGS ON WATER UTILITY DEPOSITS	8,000	0	8,000	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):			
INTEREST EARNINGS ON ELECTRIC UTILITY DEPOSITS	27,282	0	27,282 12
Total (Acct. 419):	35,282	0	35,282
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	[REDACTED]	0	0 13
Contributed Plant - Electric	[REDACTED]	1,614	1,614 14
NONE	0	0	0 15
Total (Acct. 421):	0	1,614	1,614
TOTAL OTHER INCOME:	35,282	1,614	36,896

MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(21,159)	[REDACTED]	(21,159) 16
NONE	0	0	0 17
Total (Acct. 425):	(21,159)	0	(21,159)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	14,838	14,838 18
Depreciation Expense on Contributed Plant - Electric	[REDACTED]	17,568	17,568 19
NONE	0	0	0 20
Total (Acct. 426):	0	32,406	32,406
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(21,159)	32,406	11,247

INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	41,932	[REDACTED]	41,932 21
Total (Acct. 427):	41,932	0	41,932
Amortization of Debt Discount and Expense (428):			
AMORTIZATION OF DEBT DISCOUNT & EXPENSE	3,641	[REDACTED]	3,641 22
Total (Acct. 428):	3,641	0	3,641
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	0	[REDACTED]	0 24
Total (Acct. 430):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	0		0 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:	45,573	0	45,573
NET INCOME:	188,215	(30,792)	157,423
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	3,414,935	(422,478)	2,992,457 27
Total (Acct. 216):	3,414,935	(422,478)	2,992,457
Balance Transferred from Income (433):			
Derived	188,215	(30,792)	157,423 28
Total (Acct. 433):	188,215	(30,792)	157,423
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 29
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 30
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 31
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 32
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	3,603,150	(453,270)	3,149,880

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	315,466	1,816,466	0	0	2,131,932	1
Less: interdepartmental sales	0	23,804	0	0	23,804	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	315,466	1,792,662	0	0	2,108,128	

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	104,551		104,551	1
Electric operating expenses	89,760		89,760	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	28,250		28,250	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	222,561	0	222,561	

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	2.2	1
Electric	2.7	2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	6,088,974	5,905,630	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,430,494	2,314,977	2
Net Utility Plant	3,658,480	3,590,653	
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)	221,743	221,743	5
Other Investments (124)	0	0	6
Special Funds (125)	170,067	167,279	7
Total Other Property and Investments	391,810	389,022	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	171,819	97,650	8
Temporary Cash Investments (132)	457,696	447,015	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	349,317	357,563	11
Other Accounts Receivable (143)	55,558	6,145	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	97,057	64,288	14
Materials and Supplies (150)	77,692	81,301	15
Prepayments (165)	19,040	21,320	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	1,228,179	1,075,282	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	15,790	14,379	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	15,790	14,379	
Total Assets and Other Debits	5,294,259	5,069,336	

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)	567,660	567,660	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	3,149,880	2,992,457	23
Total Proprietary Capital	3,717,540	3,560,117	
LONG-TERM DEBT			
Bonds (221)	695,000	780,000	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	161,739	51,855	26
Total Long-Term Debt	856,739	831,855	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	189,153	132,815	28
Payables to Municipality (233)	107,997	104,490	29
Customer Deposits (235)			30
Taxes Accrued (236)	4,156	(3,243)	31
Interest Accrued (237)	6,460	5,658	32
Other Current and Accrued Liabilities (238)	24,861	34,883	33
Total Current and Accrued Liabilities	332,627	274,603	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	387,353	402,761	36
Total Deferred Credits	387,353	402,761	
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	5,294,259	5,069,336	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	2,891,341	0	0	3,014,289	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)	2,120,130	0	0	2,505,946	2
Utility Plant in Service - Contributed Plant (101.2)	900,992	0	0	561,906	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	3,021,122	0	0	3,067,852	
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)	603,601	0	0	1,268,385	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	260,325	0	0	298,183	13
Total Accumulated Provision	863,926	0	0	1,566,568	
Net Utility Plant	2,157,196	0	0	1,501,284	

**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)	569,416	1,219,459			1,788,875	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	45,660	108,604			154,264	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	3,125				3,125	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage		7,884			7,884	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	48,785	116,488	0	0	165,273	16
Debits during year						17
Book cost of plant retired	14,600	67,562			82,162	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	14,600	67,562	0	0	82,162	25
Balance end of year (110.1)	603,601	1,268,385	0	0	1,871,986	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)	245,487	280,615			526,102	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	14,838	17,568			32,406	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	14,838	17,568	0	0	32,406	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)	260,325	298,183	0	0	558,508	26
Composite Depreciation Rate?	No	No				27
If yes, what is the rate?						28

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other			67,309		67,309	71,587	2
Total Electric Utility					67,309	71,587	

Account	Total End of Year	Amount Prior Year	
Electric utility total	67,309	71,587	1
Water utility	10,383	9,714	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	77,692	81,301	

**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)				
1998 MRB ELECTRIC	1,740	428	10,464	1
1998 MRB WATER	1,340	428	835	2
2006 GO WATER	561	428	4,491	3
Total			15,790	
Unamortized premium on debt (251)				
NONE				4
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	567,660	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>567,660</u></u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1998 ELECTRIC BONDS	01/01/1998	12/01/2012	5.00%	315,000	1
1998 WATER MRB'S	05/31/1998	11/01/2013	5.00%	380,000	2
Total Bonds (Account 221):				695,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
GENERAL OBLIGATION WATER	05/24/2006	05/01/2016	3.70%	135,000	1
GENERAL OBLIGATION PROMISORY NOTE	09/19/2000	09/27/2007	5.50%	26,739	2
Total for Account 224				161,739	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	(3,243)	1
Accruals:		
Charged water department expense	51,951	2
Charged electric department expense	57,767	3
Charged sewer department expense	867	4
Other (explain):		
NONE		5
Total Accruals and other credits	110,585	
Taxes paid during year:		
County, state and local taxes	85,000	6
Social Security taxes	16,347	7
PSC Remainder Assessment	1,839	8
Other (explain):		
NONE		9
Total payments and other debits	103,186	
Balance end of year	4,156	

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)					
1993 WATER MRB	0			0	1
1998 WATER MRB	3,485	20,565	20,910	3,140	2
1998 ELECTRIC MRB	1,457	17,333	17,489	1,301	3
2006 WATER GO		1,651		1,651	4
Subtotal	4,942	39,549	38,399	6,092	
Advances from Municipality (223)					
NONE	0			0	5
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
GO NOTES SERVICED BY ELECTRIC UTILITY	716	2,383	2,731	368	6
Subtotal	716	2,383	2,731	368	
Notes Payable (231)					
NONE	0			0	7
Subtotal	0	0	0	0	
Total	5,658	41,932	41,130	6,460	

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):		
ADVANCE RECEIVABLE - SEWER	30,000	1
ADVANCE RECEIVABLE FROM TIF - ELECTRIC	100,000	2
ADVANCE RECEIVABLE FROM TIF - WATER	91,743	3
Total (Acct. 123):	221,743	
Other Investments (124):		
NONE		4
Total (Acct. 124):	0	
Special Funds (125):		
ELECTRIC BOND RESERVE AND REDEMPTION FUNDS	67,202	5
WATER BOND RESERVE AND REDEMPTION FUNDS	102,865	6
Total (Acct. 125):	170,067	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	37,301	8
Electric	312,016	9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	349,317	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
ELECTRIC POLE RENTAL AND OTHER RECEIVABLES	6,175	14
INSURANCE RECOVERIES FOR DAMAGE TO TRANSFORMER	49,383	15
Total (Acct. 143):	55,558	
Receivables from Municipality (145):		
WATER - DUE FROM SEWER	62,247	16
ELECTRIC - DUE FROM SEWER	573	17
WATER - RECEIVABLE FROM MUNICIPALITY	34,237	18
Total (Acct. 145):	97,057	
Prepayments (165):		
WATER PREPAID INSURANCE	6,077	19

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Prepayments (165):		
ELECTRIC PREPAID INSURANCE	12,963	20
Total (Acct. 165):	19,040	
Extraordinary Property Losses (182):		
NONE		21
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		22
Total (Acct. 183):	0	
Payables to Municipality (233):		
ELECTRIC - DUE TO MUNICIPALITY	107,997	23
Total (Acct. 233):	107,997	
Other Deferred Credits (253):		
Regulatory Liability	359,698	24
PUBLIC BENEFITS CHARGE	27,655	25
Total (Acct. 253):	387,353	

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)	2,054,583	2,479,971	0	0	4,534,554	1
Materials and Supplies	10,048	69,448	0	0	79,496	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	586,508	1,243,922	0	0	1,830,430	4
Customer Advances for Construction					0	5
Regulatory Liability	170,764	199,513	0	0	370,277	6
NONE					0	7
Average Net Rate Base	1,307,359	1,105,984	0	0	2,413,343	
Net Operating Income	28,600	148,747	0	0	177,347	8
Net Operating Income as a percent of						
Average Net Rate Base	2.19%	13.45%	N/A	N/A	7.35%	

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	175,643	205,214	0	0	380,857	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	9,758	11,401	0	0	21,159	3
Other (specify):						
NONE					0	4
Balance End of Year	165,885	193,813	0	0	359,698	

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.

RECEIVABLE FROM MUNICIPALITY (145) - WATER - DUE FROM SEWER FOR JOINT METERING COSTS AND OTHER OPERATING EXPENSES PAID BY WATER UTILITY.

RECEIVABLE FROM MUNICIPALITY (145) - WATER - DUE FROM MUNICIPALITY FOR HYDRANT RENTAL AND GENERAL FUND EXPENDITURES PAID BY WATER UTILITY.

PAYABLES TO MUNICIPALITY (233) - ELECTRIC - DUE TO MUNICIPALITY FOR EXPENDITURES PAID ON BEHALF OF THE UTILITY BY THE GENERAL FUND.

Signature Page (Page ii)

General footnotes

Vig & Associates, LLC Letterhead

To the City Council
of the City of Westby
Westby, Wisconsin 54667

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

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

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

Vig & Associates, LLC
March 24, 2006

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

General footnotes

THE ACTUAL AUDIT DATE WILL BE DIFFERENT FROM THAT REPORTED ON COPY 2 OF PAGE iv AS SAS 103 REQUIRES AN AUDITOR TO DATE THE AUDIT REPORT WHEN ALL DOCUMENTATION, REVIEW AND DISCLOSURES ARE COMPLETED. THE DATE OF THE AUDIT REPORT IS EXPECTED TO BE IN APRIL 2007.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	311,353	305,486	1
Total Sales of Water	311,353	305,486	
Other Operating Revenues			
Forfeited Discounts (470)	852	712	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	3,261	3,869	6
Total Other Operating Revenues	4,113	4,581	
Total Operating Revenues	315,466	310,067	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	0	0	7
Pumping Expenses (620-625)	44,507	41,090	8
Water Treatment Expenses (630-635)	12,852	16,644	9
Transmission and Distribution Expenses (640-655)	42,290	25,215	10
Customer Accounts Expenses (901-904)	14,565	13,611	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	75,041	58,772	13
Total Operation and Maintenance Expenses	189,255	155,332	
Other Operating Expenses			
Depreciation Expense (403)	45,660	36,408	14
Amortization Expense (404-407)		0	15
Taxes (408)	51,951	52,856	16
Total Other Operating Expenses	97,611	89,264	
Total Operating Expenses	286,866	244,596	
NET OPERATING INCOME	28,600	65,471	

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	892	36,114	116,217	4
Commercial	110	16,093	34,594	5
Industrial	1	24,143	28,567	6
Total Metered Sales to General Customers (461)	1,003	76,350	179,378	
Private Fire Protection Service (462)	7		4,745	7
Public Fire Protection Service (463)	1		117,669	8
Other Sales to Public Authorities (464)	12	4,392	9,561	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,023	80,742	311,353	

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)	117,669	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)	117,669	
Forfeited Discounts (470):		
Customer late payment charges	852	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	852	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	2,434	10
Other (specify):		
OTHER WATER REVENUES	827	11
Total Other Water Revenues (474)	3,261	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)		0	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)		0	3
Maintenance of Water Source Plant (605)		0	4
Total Source of Supply Expenses	0	0	
PUMPING EXPENSES			
Operation Labor (620)	14,348	12,836	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	23,804	22,301	7
Operation Supplies and Expenses (623)		0	8
Maintenance of Pumping Plant (625)	6,355	5,953	9
Total Pumping Expenses	44,507	41,090	
WATER TREATMENT EXPENSES			
Operation Labor (630)	6,516	8,653	10
Chemicals (631)	2,222	2,369	11
Operation Supplies and Expenses (632)	10	0	12
Maintenance of Water Treatment Plant (635)	4,104	5,622	13
Total Water Treatment Expenses	12,852	16,644	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	7,872	8,324	14
Operation Supplies and Expenses (641)	138	462	15
Maintenance of Distribution Reservoirs and Standpipes (650)	2,536	1,957	16
Maintenance of Mains (651)	14,681	5,747	17
Maintenance of Services (652)	5,379	2,035	18
Maintenance of Meters (653)	3,189	2,924	19
Maintenance of Hydrants (654)	1,915	1,260	20
Maintenance of Other Plant (655)	6,580	2,506	21
Total Transmission and Distribution Expenses	42,290	25,215	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	3,025	1,621	22
Accounting and Collecting Labor (902)	11,540	11,793	23
Supplies and Expenses (903)		197	24
Uncollectible Accounts (904)		0	25
Total Customer Accounts Expenses	14,565	13,611	
SALES EXPENSES			
Sales Expenses (910)		0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	14,504	8,231	27
Office Supplies and Expenses (921)	6,783	7,610	28
Administrative Expenses Transferred--Credit (922)		0	29
Outside Services Employed (923)	4,407	4,323	30
Property Insurance (924)	7,053	2,715	31
Injuries and Damages (925)		0	32
Employee Pensions and Benefits (926)	31,921	24,613	33
Regulatory Commission Expenses (928)		0	34
Miscellaneous General Expenses (930)	1,301	1,558	35
Transportation Expenses (933)	8,938	9,722	36
Maintenance of General Plant (935)	134	0	37
Total Administrative and General Expenses	75,041	58,772	
Total Operation and Maintenance Expenses	189,255	155,332	

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		44,773	47,941	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		867	948	2
Net property tax equivalent		43,906	46,993	
Social Security		7,775	5,584	3
PSC Remainder Assessment		270	279	4
Other (specify): NONE			0	5
Total tax expense		51,951	52,856	

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			Vernon				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.201773				3
County tax rate	mills		6.297562				4
Local tax rate	mills		5.365660				5
School tax rate	mills		11.383355				6
Voc. school tax rate	mills		2.276133				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.524483				10
Less: state credit	mills		1.734042				11
Net tax rate	mills		23.790441				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.365660				14
Combined School Tax Rate	mills		13.659488				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		19.025148				17
Total Tax Rate	mills		25.524483				18
Ratio of Local and School Tax to Total	dec.		0.745369				19
Total tax net of state credit	mills		23.790441				20
Net Local and School Tax Rate	mills		17.732648				21
Utility Plant, Jan. 1	\$	2,891,341	2,891,341				22
Materials & Supplies	\$	9,714	9,714				23
Subtotal	\$	2,901,055	2,901,055				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,901,055	2,901,055				26
Assessment Ratio	dec.		0.870337				27
Assessed Value	\$	2,524,896	2,524,896				28
Net Local & School Rate	mills		17.732648				29
Tax Equiv. Computed for Current Year	\$	44,773	44,773				30
Tax Equivalent per 1994 PSC Report	\$	38,930					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	44,773					34

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	216,675		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	22,323		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	238,998	0	
PUMPING PLANT			
Land and Land Rights (320)	665		12
Structures and Improvements (321)	15,706		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	35,635		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	3,809		20
Total Pumping Plant	55,815	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	8,728		23
Total Water Treatment Plant	8,728	0	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			216,675 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			22,323 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	238,998
PUMPING PLANT			
Land and Land Rights (320)			665 12
Structures and Improvements (321)			15,706 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			35,635 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			3,809 20
Total Pumping Plant	0	0	55,815
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			8,728 23
Total Water Treatment Plant	0	0	8,728

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)	20,915		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	285,330		26
Transmission and Distribution Mains (343)	898,439	93,347	27
Fire Mains (344)	0		28
Services (345)	151,658	25,251	29
Meters (346)	107,945	2,547	30
Hydrants (348)	117,654	24,548	31
Other Transmission and Distribution Plant (349)	705		32
Total Transmission and Distribution Plant	1,582,646	145,693	
GENERAL PLANT			
Land and Land Rights (389)	350		33
Structures and Improvements (390)	24,127		34
Office Furniture and Equipment (391)	4,731		35
Computer Equipment (391.1)	4,926		36
Transportation Equipment (392)	23,124		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	6,994		39
Laboratory Equipment (395)	8,895		40
Power Operated Equipment (396)	28,195		41
Communication Equipment (397)	1,313		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	195		44
Other Tangible Property (399)	0		45
Total General Plant	102,850	0	
Total utility plant in service directly assignable	1,989,037	145,693	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	1,989,037	145,693	

**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)			20,915 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			285,330 26
Transmission and Distribution Mains (343)	11,040		980,746 27
Fire Mains (344)			0 28
Services (345)	2,560		174,349 29
Meters (346)			110,492 30
Hydrants (348)	1,000		141,202 31
Other Transmission and Distribution Plant (349)			705 32
Total Transmission and Distribution Plant	14,600	0	1,713,739
GENERAL PLANT			
Land and Land Rights (389)			350 33
Structures and Improvements (390)			24,127 34
Office Furniture and Equipment (391)			4,731 35
Computer Equipment (391.1)			4,926 36
Transportation Equipment (392)			23,124 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			6,994 39
Laboratory Equipment (395)			8,895 40
Power Operated Equipment (396)			28,195 41
Communication Equipment (397)			1,313 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			195 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	102,850
Total utility plant in service directly assignable	14,600	0	2,120,130
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	14,600	0	2,120,130

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)	255,675		26
Transmission and Distribution Mains (343)	530,695		27
Fire Mains (344)	0		28
Services (345)	58,919		29
Meters (346)	4,447		30
Hydrants (348)	51,256		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	900,992	0	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	0	0	
Total utility plant in service directly assignable	900,992	0	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	900,992	0	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			255,675 26
Transmission and Distribution Mains (343)			530,695 27
Fire Mains (344)			0 28
Services (345)			58,919 29
Meters (346)			4,447 30
Hydrants (348)			51,256 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	900,992
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	900,992
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	900,992

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.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			6,790	6,790	1
February			6,667	6,667	2
March			6,936	6,936	3
April			7,139	7,139	4
May			8,156	8,156	5
June			7,984	7,984	6
July			8,453	8,453	7
August			8,437	8,437	8
September			7,355	7,355	9
October			8,530	8,530	10
November			7,595	7,595	11
December			7,382	7,382	12
Total annual pumpage	0	0	91,424	91,424	
Less: Water sold				80,742	13
Volume pumped but not sold				10,682	14
Volume sold as a percent of volume pumped				88%	15
Volume used for water production, water quality and system maintenance				635	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				635	19
Volume pumped but unaccounted for				10,047	20
Percent of water lost				11%	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.)				435	24
Date of maximum: 5/30/2006					25
Cause of maximum:					26
Fill swimming pool.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				121	27
Date of minimum: 11/18/2006					28
Total KWH used for pumping for the year				313,160	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)	
WASHINGTON STREET	5	1,100	20	500,000	Yes	1
BLACK RIVER AVENUE	6	1,100	20	500,000	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	BOOSTER 1	WELL 5	WELL 6	1
Location	BLACK RIVER AVENUE	WASHINGTON STREET	BLACK RIVER AVENUE	2
Purpose	B	P	P	3
Destination	R D	R D	R D	4
Pump Manufacturer	LAYNE	PEERLESS	LAYNE	5
Year Installed	1977	2005	1994	6
Type	OTHER	OTHER	OTHER	7
Actual Capacity (gpm)	375	375	375	8
Pump Motor or Standby Engine Mfr	US	GE	GE	9 10
Year Installed	1994	1986	1977	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	25	100	75	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22 23
Year Installed				24
Type				25
Horsepower				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#6	TOWER		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)		ET		3
Year constructed		1986		4
Primary material (earthen, steel, concrete, other)		STEEL		5
Elevation difference in feet (See Headnote 3.)		132		6
Total capacity in gallons (actual)		500,000		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	340	0	0	0	340	1
A	D	4.000	1,200	0	0	0	1,200	2
M	D	4.000	19,406	0	0	0	19,406	3
M	D	6.000	23,571	64	1,060	0	22,575	4
P	D	6.000	7,214	0	0	0	7,214	5
M	D	8.000	23,673	2,550	0	0	26,223	6
P	D	8.000	3,225	0	0	0	3,225	7
M	D	10.000	6,535	0	0	0	6,535	8
M	D	12.000	4,131	0	0	0	4,131	9
Total Within Municipality			89,295	2,614	1,060	0	90,849	
Total Utility			89,295	2,614	1,060	0	90,849	

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	817	34	33	0	818	21	1
M	1.000	89	0	0	0	89		2
M	1.500	13	0	0	0	13	1	3
M	2.000	13	0	0	0	13		4
M	3.000	3	0	0	0	3		5
M	4.000	3	0	0	0	3		6
M	6.000	4	0	0	0	4		7
Total Utility		942	34	33	0	943	22	

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	961	0	0	11	972	30	1
1.000	27	0	0	2	29	1	2
1.500	9	0	0	1	10	1	3
2.000	12	0	0	(2)	10	1	4
3.000	6	0	0	(1)	5	1	5
4.000	3	0	0	0	3	0	6
Total:	1,018	0	0	11	1,029	34	

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	890	70	0	1	0	11	972	1
1.000	2	22	0	4	0	1	29	2
1.500	0	8	0	1	0	1	10	3
2.000	0	7	0	2	0	1	10	4
3.000	0	2	0	2	0	1	5	5
4.000	0	0	1	2	0	0	3	6
Total:	892	109	1	12	0	15	1,029	

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	112	7	4		115	2
Total Fire Hydrants	112	7	4	0	115	
Flushing Hydrants						
	21				21	3
Total Flushing Hydrants	21	0	0	0	21	

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:	97
Number of distribution system valves end of year:	240
Number of distribution valves operated during year:	105

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

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

ADMINISTRATIVE AND GENERAL SALARIES (920) - INCREASE DUE TO CHANGE IN METHOD USED TO ALLOCATE DIRECTOR WAGES.

MAINTENANCE OF MAINS (651) - INCREASE IN LABOR CHARGED TO REPAIRING AND MAINTAINING MAINS.

EMPLOYEE PENSIONS AND BENEFITS (926) - INCREASE DUE TO ALLOCATION OF EMPLOYEE TIME AND RELATED BENEFITS.

Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

If Plant in Service Additions, Account 346, are greater than zero AND Additions on the Meters schedule are zero, please explain.

ADDITIONS REPORTED INCLUDE RADIO BOXES FOR EXISTING WATER METERS.

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.

ADDITIONS FINANCED BY UTILITY WITH FUNDS BORROWED IN THE 2006 G.O. PROMISSORY NOTE.

Water Services (Page W-18)

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

ADDITIONS FINANCED BY UTILITY WITH FUNDS BORROWED IN THE 2006 G.O. PROMISSORY NOTE.

Meters (Page W-19)

Explain all reported adjustments.

ADJUSTMENTS NEEDED TO PROPERLY REPORT UTILITY OWNED METERS AT DECEMBER 31, 2006.

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

UTILITY SUPERINTENDENT IS AWARE OF THE ADMINISTRATIVE CODE REQUIREMENT AND WILL CONTINUE TO MONITOR REPLACEMENT SCHEDULE TO ENSURE COMPLIANCE.

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

YES

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Electricity			
Sales of Electricity (440-448)	1,803,314	1,757,962	1
Total Sales of Electricity	1,803,314	1,757,962	
Other Operating Revenues			
Forfeited Discounts (450)	5,261	4,525	2
Miscellaneous Service Revenues (451)	1,072	304	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	6,114	6,055	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	705	1,003	7
Amortization of Construction Grants (457)	0	0	8
Total Other Operating Revenues	13,152	11,887	
Total Operating Revenues	1,816,466	1,769,849	
Operation and Maintenance Expenses			
Power Production Expenses (500-546)	1,312,801	1,281,000	9
Transmission Expenses (550-553)	0	0	10
Distribution Expenses (560-576)	63,640	93,280	11
Customer Accounts Expenses (901-904)	8,778	17,189	12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-935)	116,129	136,311	14
Total Operation and Maintenance Expenses	1,501,348	1,527,780	
Other Expenses			
Depreciation Expense (403)	108,604	107,385	15
Amortization Expense (404-407)		0	16
Taxes (408)	57,767	63,030	17
Total Other Expenses	166,371	170,415	
Total Operating Expenses	1,667,719	1,698,195	
NET OPERATING INCOME	148,747	71,654	

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	5,261	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	5,261	
Miscellaneous Service Revenues (451):		
MISCELLANEOUS SERVICE REVENUE	1,072	3
Total Miscellaneous Service Revenues (451)	1,072	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
POLE CONTRACTS AND OTHER RENTALS	6,114	5
Total Rent from Electric Property (454)	6,114	
Interdepartmental Rents (455):		
NONE	0	6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
RECONNECTION CHARGES AND OTHER MISCELLANEOUS	705	7
Total Other Electric Revenues (456)	705	
Amortization of Construction Grants (457):		
NONE		8
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
POWER PRODUCTION EXPENSES			
STEAM POWER GENERATION EXPENSES			
Operation Supervision and Labor (500)	0		1
Fuel (501)	0		2
Operation Supplies and Expenses (502)	0		3
Steam from Other Sources (503)	0		4
Steam Transferred -- Credit (504)	0		5
Maintenance of Steam Production Plant (506)	0		6
Total Steam Power Generation Expenses	0	0	
HYDRAULIC POWER GENERATION EXPENSES			
Operation Supervision and Labor (530)	0		7
Water for Power (531)	0		8
Operation Supplies and Expenses (532)	0		9
Maintenance of Hydraulic Production Plant (535)	0		10
Total Hydraulic Power Generation Expenses	0	0	
OTHER POWER GENERATION EXPENSES			
Operation Supervision and Labor (538)	0		11
Fuel (539)	0		12
Operation Supplies and Expenses (540)	0		13
Maintenance of Other Power Production Plant (543)	0		14
Total Other Power Generation Expenses	0	0	
OTHER POWER SUPPLY EXPENSES			
Purchased Power (545)	1,312,801	1,281,000	15
Other Expenses (546)	0		16
Total Other Power Supply Expenses	1,312,801	1,281,000	
Total Power Production Expenses	1,312,801	1,281,000	
TRANSMISSION EXPENSES			
Operation Supervision and Labor (550)	0		17
Operation Supplies and Expenses (551)	0		18

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
TRANSMISSION EXPENSES			
Maintenance of Transmission Plant (553)		0	19
Total Transmission Expenses	0	0	
DISTRIBUTION EXPENSES			
Operation Supervision Expenses (560)		0	20
Line and Station Labor (561)	1,583	3,098	21
Line and Station Supplies and Expenses (562)	1,051	4,977	22
Street Lighting and Signal System Expenses (565)	1,625	1,920	23
Meter Expenses (566)	1,292	2,009	24
Customer Installations Expenses (567)	120	4,240	25
Miscellaneous Distribution Expenses (569)	18,585	13,051	26
Maintenance of Structures and Equipment (571)	4,470	5	27
Maintenance of Lines (572)	17,084	1,208	28
Maintenance of Line Transformers (573)	2,553	646	29
Maintenance of Street Lighting and Signal Systems (574)	9,824	6,698	30
Maintenance of Meters (575)	4,187	3,765	31
Maintenance of Miscellaneous Distribution Plant (576)	1,266	51,663	32
Total Distribution Expenses	63,640	93,280	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	4,738	6,031	33
Accounting and Collecting Labor (902)	3,894	11,042	34
Supplies and Expenses (903)	146	116	35
Uncollectible Accounts (904)		0	36
Total Customer Accounts Expenses	8,778	17,189	
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)	22,550	17,333	38
Office Supplies and Expenses (921)	13,441	13,137	39
Administrative Expenses Transferred -- Credit (922)		0	40
Outside Services Employed (923)	9,750	5,276	41
Property Insurance (924)	14,690	5,625	42
Injuries and Damages (925)	1,300	0	43
Employee Pensions and Benefits (926)	35,357	67,510	44
Regulatory Commission Expenses (928)		0	45
Miscellaneous General Expenses (930)	3,663	5,613	46
Transportation Expenses (933)	14,722	15,224	47
Maintenance of General Plant (935)	656	6,593	48
Total Administrative and General Expenses	116,129	136,311	
Total Operation and Maintenance Expenses	1,501,348	1,527,780	

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		47,625	52,091	1
Social Security		8,573	9,540	2
Wisconsin Gross Receipts Tax			0	3
PSC Remainder Assessment		1,569	1,399	4
Other (specify): NONE			0	5
Total tax expense		<u>57,767</u>	<u>63,030</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			Vernon				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.201773				3
County tax rate	mills		6.297562				4
Local tax rate	mills		5.365660				5
School tax rate	mills		11.383355				6
Voc. school tax rate	mills		2.276133				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.524483				10
Less: state credit	mills		1.734042				11
Net tax rate	mills		23.790441				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.365660				14
Combined School Tax Rate	mills		13.659488				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		19.025148				17
Total Tax Rate	mills		25.524483				18
Ratio of Local and School Tax to Total	dec.		0.745369				19
Total tax net of state credit	mills		23.790441				20
Net Local and School Tax Rate	mills		17.732648				21
Utility Plant, Jan. 1	\$	3,014,289	3,014,289				22
Materials & Supplies	\$	71,587	71,587				23
Subtotal	\$	3,085,876	3,085,876				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	3,085,876	3,085,876				26
Assessment Ratio	dec.		0.870337				27
Assessed Value	\$	2,685,752	2,685,752				28
Net Local & School Rate	mills		17.732648				29
Tax Equiv. Computed for Current Year	\$	47,625	47,625				30
Tax Equivalent per 1994 PSC Report	\$	25,933					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	47,625					34

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
STEAM PRODUCTION PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Boiler Plant Equipment (312)	0		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	0		8
Accessory Electric Equipment (315)	0		9
Miscellaneous Power Plant Equipment (316)	0		10
Total Steam Production Plant	0	0	
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)	0		11
Structures and Improvements (331)	0		12
Reservoirs, Dams and Waterways (332)	0		13
Water Wheels, Turbines and Generators (333)	0		14
Accessory Electric Equipment (334)	0		15
Miscellaneous Power Plant Equipment (335)	0		16
Roads, Railroads and Bridges (336)	0		17
Total Hydraulic Production Plant	0	0	
OTHER PRODUCTION PLANT			
Land and Land Rights (340)	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 Utility or Municipality--

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Land and Land Rights (350)	0		25
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	22,650		34
Structures and Improvements (361)	0		35
Station Equipment (362)	310,538	72	36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	282,658		38
Overhead Conductors and Devices (365)	302,648		39
Underground Conduit (366)	18,721		40
Underground Conductors and Devices (367)	299,657	21,894	41
Line Transformers (368)	511,988	5,499	42
Services (369)	179,498	71	43
Meters (370)	102,900	1,307	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	80,029		47
Total Distribution Plant	2,111,287	28,843	
GENERAL PLANT			
Land and Land Rights (389)	1,800		48
Structures and Improvements (390)	65,334	39,622	49
Office Furniture and Equipment (391)	23,367		50
Computer Equipment (391.1)	4,531		51
Transportation Equipment (392)	115,164	51,046	52
Stores Equipment (393)	1,282		53
Tools, Shop and Garage Equipment (394)	17,917		54

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			22,650 34
Structures and Improvements (361)			0 35
Station Equipment (362)			310,610 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	450		282,208 38
Overhead Conductors and Devices (365)	4,300		298,348 39
Underground Conduit (366)			18,721 40
Underground Conductors and Devices (367)			321,551 41
Line Transformers (368)			517,487 42
Services (369)			179,569 43
Meters (370)			104,207 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			80,029 47
Total Distribution Plant	4,750	0	2,135,380
GENERAL PLANT			
Land and Land Rights (389)			1,800 48
Structures and Improvements (390)			104,956 49
Office Furniture and Equipment (391)			23,367 50
Computer Equipment (391.1)			4,531 51
Transportation Equipment (392)			166,210 52
Stores Equipment (393)			1,282 53
Tools, Shop and Garage Equipment (394)			17,917 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)	13,782		55
Power Operated Equipment (396)	90,843		56
Communication Equipment (397)	7,011		57
Miscellaneous Equipment (398)	1,679		58
Other Tangible Property (399)	0		59
Total General Plant	342,710	90,668	
Total utility plant in service directly assignable	2,453,997	119,511	
Common Utility Plant Allocated to Electric Department	0		60
Total utility plant in service	2,453,997	119,511	

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)			13,782 55
Power Operated Equipment (396)	62,812		28,031 56
Communication Equipment (397)			7,011 57
Miscellaneous Equipment (398)			1,679 58
Other Tangible Property (399)			0 59
Total General Plant	62,812	0	370,566
Total utility plant in service directly assignable	67,562	0	2,505,946
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	67,562	0	2,505,946

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)	547,718		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	0		38
Overhead Conductors and Devices (365)	0		39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	0		41
Line Transformers (368)	0		42
Services (369)	12,574	1,614	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	560,292	1,614	
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)			547,718 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			0 38
Overhead Conductors and Devices (365)			0 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			0 41
Line Transformers (368)			0 42
Services (369)			14,188 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	561,906
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	560,292	1,614	
 Common Utility Plant Allocated to Electric Department	 0		 60
 Total utility plant in service	 560,292	 1,614	

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	561,906
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	0	0	561,906

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Line Owned					Total End of Year (f)
	First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments During Year (e)		
Primary Distribution System Voltage(s) -- Urban						
Pole Lines						
2.4/4.16 kV (4kV)	8				8	1
7.2/12.5 kV (12kV)	5				5	2
14.4/24.9 kV (25kV)					0	3
Other:						
NONE					0	4
Underground Lines						
2.4/4.16 kV (4kV)	4				4	5
7.2/12.5 kV (12kV)	5				5	6
14.4/24.9 kV (25kV)					0	7
Other:						
NONE					0	8
Primary Distribution System Voltage(s) -- Rural						
Pole Lines						
2.4/4.16 kV (4kV)					0	9
7.2/12.5 kV (12kV)					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
Nonfarm	12
Total	0 13
Total customers on rural lines at end of year	0 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	4,125	Wednesday	01/18/2006	10:00	2,084	1
February	02	4,169	Monday	02/20/2006	11:00	1,949	2
March	03	4,027	Tuesday	03/21/2006	09:00	2,008	3
April	04	3,749	Monday	04/10/2006	08:00	1,733	4
May	05	4,428	Tuesday	05/30/2006	12:00	1,853	5
June	06	4,205	Thursday	06/01/2006	14:00	1,829	6
July	07	5,178	Monday	07/31/2006	14:00	2,147	7
August	08	4,864	Tuesday	08/01/2006	13:00	1,997	8
September	09	4,005	Thursday	09/07/2006	14:00	1,693	9
October	10	3,894	Tuesday	10/24/2006	11:00	1,872	10
November	11	4,069	Thursday	11/30/2006	11:00	1,925	11
December	12	4,415	Tuesday	12/05/2006	11:00	2,140	12
Total		51,128				23,230	

System Name WPPI

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

Type of Reading	Supplier
15 minutes integrated	WPPI

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		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	0	7
Purchases	23,230	8
Interchanges:		9
In (gross)		9
Out (gross)		10
Net	0	11
Transmission for/by others (wheeling):		12
Received		12
Delivered		13
Net	0	14
Total Source of Energy	23,230	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	22,424	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	0	23
Total Sold and Used	22,424	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	806	27
Total Energy Losses	806	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	3.4697%	29
Total Disposition of Energy	23,230	30

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)
Residential Sales				
RESIDENTIAL	RG-1	968	8,296	1
Total Sales for Residential Sales		968	8,296	
Commercial & Industrial				
SMALL POWER	CP-1	13	3,725	2
LARGE POWER	CP-2	4	4,061	3
GENERAL SERVICE	GS-1	168	5,875	4
WATER PUMPING	GS-1	1	313	5
Total Sales for Commercial & Industrial		186	13,974	
Public Street & Highway Lighting				
STREET LIGHTING	MS-1	1	154	6
Total Sales for Public Street & Highway Lighting		1	154	
Sales for Resale				
NONE				7
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		1,155	22,424	

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)	
		571,100	130,368	701,468	1
0	0	571,100	130,368	701,468	
13,548	18,301	217,479	58,526	276,005	2
15,751	19,713	235,171	60,261	295,432	3
		372,122	91,940	464,062	4
		19,027	4,777	23,804	5
29,299	38,014	843,799	215,504	1,059,303	
		40,151	2,392	42,543	6
0	0	40,151	2,392	42,543	
				0	7
0	0	0	0	0	
29,299	38,014	1,455,050	348,264	1,803,314	

PURCHASED POWER STATISTICS

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

Particulars (a)	(b)		(c)		
Name of Vendor	WPPI				1
Point of Delivery	SUBSTATION				2
Type of Power Purchased (firm, dump, etc.)	FIRM				3
Voltage at Which Delivered	69000				4
Point of Metering	SUBSTATION				5
Total of 12 Monthly Maximum Demands -- kW	51,128				6
Average load factor	62.2397%				7
Total Cost of Purchased Power	1,312,801				8
Average cost per kWh	0.0565				9
On-Peak Hours (if applicable)	0				10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	1,025	1,059			12
February	977	972			13
March	1,070	938			14
April	852	881			15
May	972	881			16
June	996	832			17
July	1,032	1,115			18
August	1,096	901			19
September	856	837			20
October	980	892			21
November	988	938			22
December	996	1,144			23
Total kWh (000)	11,840	11,390			24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

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

PRODUCTION STATISTICS

Particulars
(a)

Plant
(b)

Plant
(c)

Plant
(d)

Plant
(e)

NONE

STEAM PRODUCTION PLANTS

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

Boilers

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

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)
NONE						
Total						0
						1

STEAM PRODUCTION PLANTS (cont.)

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

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

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

Generators						
Year Installed (h)	Voltage (kV) (i)	kWh Generated	<u>Rated Unit Capacity</u>		Total Rated	Total Maximum
		by Each Unit Generator During Yr. (000's) (j)	kW (k)	kVA (l)	Plant Capacity (kW) (m)	Continuous Plant Capacity (kW) (n)
		0	0	0	0	0
Total		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

1

HYDRAULIC GENERATING PLANTS

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

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

NONE

HYDRAULIC GENERATING PLANTS (cont.)

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

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

SUBSTATION EQUIPMENT

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

Particulars (a)	(b)	(c)	Utility Designation			(f)
			(d)	(e)		
Name of Substation	CITY					1
Voltage--High Side	69,000					2
Voltage--Low Side	12,470					3
Num. Main Transformers in Operation	1					4
Total Capacity of Transformers in kVA	5,000					5
Number of Spare Transformers on Hand	1					6
15-Minute Maximum Demand in kW	5,178					7
Dt and Hr of Such Maximum Demand	07/31/2006					8
	14:00					9
Kwh Output	22,230					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						27
Voltage--High Side						28
Voltage--Low Side						29
Num. of Main Transformers in Operation						30
Capacity of Transformers in kVA						31
Number of Spare Transformers on Hand						32
15-Minute Maximum Demand in kW						33
Dt and Hr of Such Maximum Demand						34
						35
Kwh Output						36

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,198	573	24,518	1
Acquired during year	12	7	275	2
Total	1,210	580	24,793	3
Retired during year				4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	1,210	580	24,793	6
Number end of year accounted for as follows:				7
In customers' use	1,158	458	20,722	8
In utility's use				9
				10
Locked meters on customers' premises				11
In stock	52	122	4,071	12
Total end of year	1,210	580	24,793	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				
Metal Halide/Halogen	1,500	52	3,582	1
Other	1,500	6	726	2
Sodium Vapor	70	4	15,517	3
Sodium Vapor	100	176	64,216	4
Sodium Vapor	150	37	1,667	5
Sodium Vapor	250	38	60,016	6
Total		313	145,724	
Ornamental				
Sodium Vapor	250	26	8,677	7
Total		26	8,677	
Other				
NONE				8
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.

ADMINISTRATIVE AND GENERAL SALARIES (920) - INCREASE DUE TO CHANGE IN METHOD USED TO ALLOCATE DIRECTOR WAGES.

MAINTENANCE OF MISCELLANEOUS DISTRIBUTION PLANT (576) - DECREASE DUE TO CHANGE IN ALLOCATION OF WAGES ALONG WITH THE CAPITALIZATION OF WAGES AS UTILITY EMPLOYEES CONSTRUCTED A NEW UTILITY BUILDING DURING THE YEAR.

MAINTENANCE OF LINES (572) - INCREASE DUE TO MORE LABOR EXPENDED ON LINE REPAIRS AND MAINTENANCE.

PROPERTY INSURANCE (924) - INCREASE REPRESENTS A RETURN TO NORMAL OPERATING LEVELS AS 2005 AMOUNT WAS REDUCED DUE TO AN OVER ACCRUAL OF INSURANCE IN 2004.

MISCELLANEOUS DISTRIBUTION EXPENSES (569) - INCREASE DUE TO CHANGE IN ALLOCATION METHODS FOR LABOR.

ACCOUNTING AND COLLECTING LABOR (902) - DECREASE IN ALLOCATION METHOD USED IN ALLOCATION LABOR.

MAINTENANCE OF GENERAL PLANT (935) - DECREASE REPRESENTS A RETURN NORMAL OPERATING LEVELS. 2005 EXPENDITURES WERE INCREASED BY THE REPAIR OF THE UTILITY'S TRENCHER.

EMPLOYEE PENSION AND BENEFITS (926) - DECREASE REPRESENTS A RETURN TO NORMAL OPERATING LEVELS. PRIOR YEAR EXPENSE ACCOUNT INCLUDED SICK AND VACATION LEAVE EXPENSES INCURRED FOR LEAD LINEMAN WHO LEFT EMPLOYMENT WITH UTILITY IN 2005.

Taxes (Acct. 408 - Electric) (Page E-04)

If Gross Receipts Tax is reported as 0, please confirm there are no customers outside the municipal boundary and provide an explanation.

THE UTILITY ONLY SERVES RESIDENTS OF THE CITY OF WESTBY.

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

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

TRANSPORTATION EQUIPMENT (392) - ADDITION REPRESENTS THE PURCHASE OF A 1999 FREIGHTLINER HIGH RANGER.

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

POWER OPERATED EQUIPMENT (396) - DECREASE REPRESENTS THE TRADE IN OF THE 1991 HIGH RANGER.