



3014 (02-02-05)

ANNUAL REPORT

OF

Name: ELROY MUNICIPAL ELECTRIC AND WATER UTILITY

Principal Office: 225 MAIN STREET
ELROY, WI 53929

For the Year Ended: DECEMBER 31, 2007

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

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

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

SIGNATURE PAGE

I CAROLE BROWN of
(Person responsible for accounts)

ELROY MUNICIPAL ELECTRIC AND WATER UTILITY, certify that I
(Utility Name)

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

(Signature of person responsible for accounts) 03/27/2008
(Date)

UTILITY CLERK
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: ELROY MUNICIPAL ELECTRIC AND WATER UTILITY

Utility Address: 225 MAIN STREET

ELROY, WI 53929

When was utility organized? 1/1/1899

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: CAROLE BROWN

Title: UTILITY CLERK

Office Address:

225 MAIN STREET

ELROY, WI 53929

Telephone: (608) 462 - 2400

Fax Number: (608) 462 - 2404

E-mail Address: cbelroy@comantenna.com

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

Name: JOHN E VIG

Title: MANAGING MEMBER

Office Address: VIG & ASSOCIATES

1315 BAD AXE COURT

P.O. BOX 271

VIROQUA, WI 54665

Telephone: (608) 637 - 2082

Fax Number: (608) 637 - 3021

E-mail Address: jackv@frontiernet.net

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

Name: ROGER CAMPFIELD

Title: PRESIDENT

Office Address:

225 MAIN STREET

ELROY, WI 53929

Telephone: (608) 462 - 2400

Fax Number: (608) 462 - 2404

E-mail Address: elroy@comantenna.com

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

IDENTIFICATION AND OWNERSHIP

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

Name: JOHN E VIG

Title: MANAGING MEMBER

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

Telephone: (608) 637 - 2082

Fax Number: (608) 637 - 3021

E-mail Address: jackv@frontiernet.net

Date of most recent audit report:

Period covered by most recent audit: DECEMBER 31, 2007

Names and titles of utility management including manager or superintendent:

Name: BILL COLLINS

Title: WATER UTILITY SUPERINTENDENT

Office Address:
225 MAIN STREET
ELROY, WI 53929

Telephone: (608) 462 - 2418

Fax Number: (608) 462 - 2404

E-mail Address: elroy@comantenna.com

Name: RON SILVERTHORN

Title: ELECTRIC UTILITY SUPERINTENDENT

Office Address:
225 MAIN STREET
ELROY, WI 53929

Telephone: (708) 462 - 2415

Fax Number: (608) 462 - 2404

E-mail Address: elroy@comantenna.com

Name of utility commission/committee: UTILITY COMMISSION

Names of members of utility commission/committee:

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

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

IDENTIFICATION AND OWNERSHIP

of water or sewer treatment plant)? NO

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

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,930,449	1,774,055	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,098,862	975,412	2
Depreciation Expense (403)	266,504	262,775	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	135,401	137,133	5
Total Operating Expenses	1,500,767	1,375,320	
Net Operating Income	429,682	398,735	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	429,682	398,735	
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)	51,785	32,797	10
Miscellaneous Nonoperating Income (421)	2,985	18,869	11
Total Other Income	54,770	51,666	
Total Income	484,452	450,401	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(8,813)	(8,813)	12
Other Income Deductions (426)	19,207	18,836	13
Total Miscellaneous Income Deductions	10,394	10,023	
Income Before Interest Charges	474,058	440,378	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	235,530	261,815	14
Amortization of Debt Discount and Expense (428)	15,442	11,702	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	724	399	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	251,696	273,916	
Net Income	222,362	166,462	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,062,427	1,895,965	20
Balance Transferred from Income (433)	222,362	166,462	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)	2,284,789	2,062,427	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	1,930,449		1,930,449	1
Total (Acct. 400):	1,930,449	0	1,930,449	
Operation and Maintenance Expense (401-402):				
Derived	1,098,862		1,098,862	2
Total (Acct. 401-402):	1,098,862	0	1,098,862	
Depreciation Expense (403):				
Derived	266,504		266,504	3
Total (Acct. 403):	266,504	0	266,504	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	135,401		135,401	5
Total (Acct. 408):	135,401	0	135,401	
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:	429,682	0	429,682	
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 INCOME - ELECTRIC	34,724	0	34,724	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 INCOME - WATER	17,061	0	17,061 12
Total (Acct. 419):	51,785	0	51,785
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	[REDACTED]	500	500 13
Contributed Plant - Electric	[REDACTED]	1,675	1,675 14
MISC. INCOME- ELECTRIC	810	0	810 15
Total (Acct. 421):	810	2,175	2,985
TOTAL OTHER INCOME:	52,595	2,175	54,770

MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(8,813)	[REDACTED]	(8,813) 16
NONE	0	0	0 17
Total (Acct. 425):	(8,813)	0	(8,813)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	11,584	11,584 18
Depreciation Expense on Contributed Plant - Electric	[REDACTED]	7,623	7,623 19
NONE	0	0	0 20
Total (Acct. 426):	0	19,207	19,207
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(8,813)	19,207	10,394

INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	235,530	[REDACTED]	235,530 21
Total (Acct. 427):	235,530	0	235,530
Amortization of Debt Discount and Expense (428):			
AMORTIZATION OF DEBT DISCOUNT	15,442	[REDACTED]	15,442 22
Total (Acct. 428):	15,442	0	15,442
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	724	[REDACTED]	724 24
Total (Acct. 430):	724	0	724

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:	251,696	0	251,696
NET INCOME:	239,394	(17,032)	222,362
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	1,215,620	846,807	2,062,427 27
Total (Acct. 216):	1,215,620	846,807	2,062,427
Balance Transferred from Income (433):			
Derived	239,394	(17,032)	222,362 28
Total (Acct. 433):	239,394	(17,032)	222,362
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 29
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 30
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 31
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 32
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	1,455,014	829,775	2,284,789

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	360,073	1,570,376	0	0	1,930,449	1
Less: interdepartmental sales	0	8,662	0	0	8,662	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained			0		0	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	360,073	1,561,714	0	0	1,921,787	

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	37,479		37,479	1
Electric operating expenses	101,973		101,973	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	2,439		2,439	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant	1,070		1,070	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	142,961	0	142,961	

FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	1.5	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)	10,385,950	10,294,338	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	3,415,527	3,135,223	2
Net Utility Plant	6,970,423	7,159,115	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	832,413	2,845,584	7
Total Other Property and Investments	832,413	2,845,584	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	181,617	111,777	8
Temporary Cash Investments (132)	334,412		9
Notes Receivable (141)	25,799	25,799	10
Customer Accounts Receivable (142)	203,789	175,421	11
Other Accounts Receivable (143)	23,306	36,027	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	1,066	76,029	14
Materials and Supplies (150)	143,566	146,569	15
Prepayments (165)	17,477	17,078	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	931,032	588,700	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	346,442	373,596	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	346,442	373,596	
Total Assets and Other Debits	9,080,310	10,966,995	

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)	706,979	688,964	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	2,284,789	2,062,427	23
Total Proprietary Capital	2,991,768	2,751,391	
LONG-TERM DEBT			
Bonds (221)	5,605,000	7,732,200	24
Advances from Municipality (223)	115,438	51,880	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	5,720,438	7,784,080	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	99,112	75,314	28
Payables to Municipality (233)	12,023	1,000	29
Customer Deposits (235)	1,710	1,710	30
Taxes Accrued (236)	28,986	98,548	31
Interest Accrued (237)	53,065	69,732	32
Other Current and Accrued Liabilities (238)	26,941	27,731	33
Total Current and Accrued Liabilities	221,837	274,035	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	146,267	157,489	36
Total Deferred Credits	146,267	157,489	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	9,080,310	10,966,995	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	4,605,510	0	0	5,688,828	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	3,775,973	0	0	5,512,061	2
Utility Plant in Service - Contributed Plant (101.2)	905,764	0	0	192,152	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)					9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	4,681,737	0	0	5,704,213	
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)	790,965	0	0	2,356,441	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	168,315	0	0	99,806	13
Total Accumulated Provision	959,280	0	0	2,456,247	
Net Utility Plant	3,722,457	0	0	3,247,966	

**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)	715,514	2,170,795			2,886,309	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	78,324	188,180			266,504	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	3,796				3,796	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage		16,055			16,055	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	82,120	204,235	0	0	286,355	16
Debits during year						17
Book cost of plant retired	4,569	16,719			21,288	18
Cost of removal	2,100	1,870			3,970	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	6,669	18,589	0	0	25,258	25
Balance end of year (110.1)	790,965	2,356,441	0	0	3,147,406	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)	156,731	92,183			248,914	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	11,584	7,623			19,207	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	11,584	7,623	0	0	19,207	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)	168,315	99,806	0	0	268,121	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	13,349				13,349	17,610	1
Other		110,642			110,642	110,818	2
Total Electric Utility					123,991	128,428	

Account	Total End of Year	Amount Prior Year	
Electric utility total	123,991	128,428	1
Water utility	19,575	18,141	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	143,566	146,569	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
DEFERRED LOSS ON REFINANCING	2,166	427	0	1
DEFERRED LOSS ON REFINANCING - ELECTRIC	9,546	427	143,197	2
ELECTRIC 2004 MRB	9,195	428	127,691	3
WATER MRB 1996	1,350	428	25,644	4
WATER MRB 2006	2,627	428	49,910	5
WTR MRB 1997	2,270	428	0	6
Total			346,442	
Unamortized premium on debt (251)				
NONE				7
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	688,964	1
Changes during year (explain):		
TIF PORTION OF ELROY STREET PROJECT	18,015	2
Balance end of year	<u>706,979</u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1996 WATER SYSTEM MRB	11/19/1996	11/19/2036	5.13%	0	1
1997 WATER SYSTEM MRB	06/01/1997	06/01/2008	5.00%	0	2
ELECTRIC MRB 2004	04/01/2004	03/01/2023	4.00%	3,680,000	3
2006 WATER BOND REFINANCE	12/27/2006	06/01/2027	3.65%	1,925,000	4
Total Bonds (Account 221):				5,605,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
ADVANCE FROM MUNIC	07/01/2001	02/01/2011	3.40%	7,266	1
ADVANCE FROM MUNI	07/15/1987	07/15/2007	6.50%	108,172	2
Total for Account 223				115,438	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	98,548	1
Accruals:		
Charged water department expense	16,401	2
Charged electric department expense	119,411	3
Charged sewer department expense	1,198	4
Other (explain):		
NONE		5
Total Accruals and other credits	137,010	
Taxes paid during year:		
County, state and local taxes	189,875	6
Social Security taxes	13,391	7
PSC Remainder Assessment	2,091	8
Other (explain):		
LICENSE FEES	1,215	9
Total payments and other debits	206,572	
Balance end of year	28,986	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
ELECTRIC BONDS 1999	0			0	1
WTR MRB 1996	16,195	8,098	24,293	0	2
WTR MRB 1997	410	411	821	0	3
DEFERRED LOSS ON REFINANCING-ELECTRIC	0	9,546	9,546	0	4
DEFERRED LOSS ON REFINANCING-WATER	0	2,166	2,166	0	5
WTR MRB 2006	5,867	76,162	75,339	6,690	6
ELECTRIC 2004 MRB	47,095	139,147	140,002	46,240	7
Subtotal	69,567	235,530	252,167	52,930	
Advances from Municipality (223)					
ELECTRIC ADVANCE GO DEBT	165	724	754	135	8
Subtotal	165	724	754	135	
Other Long-Term Debt (224)					
NONE	0			0	9
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	10
Subtotal	0	0	0	0	
Total	69,732	236,254	252,921	53,065	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
RDA REDEMPTION WATER	54,311	3
WATER DEPRECIATION FUND	57,608	4
RDA RESERVE WATER	147,916	5
ELECTRIC UTILITY REDEMPTION FUND	177,950	6
ELECTRIC UTILITY DEPRECIATION	37,314	7
PUBLIC BENEFITS FUND	629	8
STATE INVEST POOL #9	356,685	9
Total (Acct. 125):	832,413	
Notes Receivable (141):		
LONG-TERM ADVANCE FROM TIF DISTRICT	25,799	10
Total (Acct. 141):	25,799	
Customer Accounts Receivable (142):		
Water	20,106	11
Electric	183,683	12
Sewer (Regulated)		13
Other (specify):		
NONE		14
Total (Acct. 142):	203,789	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		15
Merchandising, jobbing and contract work		16
Other (specify):		
ACCOUNTS RECEIVABLE OTHER- WATER	564	17
A/R FROM TAX ROLL WATER	3,608	18
ACCOUNTS RECEIVABLE OTHER - ELECTRIC	1,490	19
A/R FROM TAX ROLL	17,644	20
Total (Acct. 143):	23,306	
Receivables from Municipality (145):		
RECEIVABLE FROM MUNICIPALITY - ELECTRIC	1,066	21
Total (Acct. 145):	1,066	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Prepayments (165):		
PREPAID INSURANCE - ELECTRIC	10,234	22
PREPAID INSURANCE - WATER	7,243	23
Total (Acct. 165):	17,477	
Extraordinary Property Losses (182):		
NONE		24
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		25
Total (Acct. 183):	0	
Payables to Municipality (233):		
PAYABLE TO MUNICIPALITY- ELECTRIC	2,678	26
PAYABLE TO MUNICIPALITY - WATER	5,318	27
PAYABLE TO SEWER- WATER	4,027	28
Total (Acct. 233):	12,023	
Other Deferred Credits (253):		
Regulatory Liability	140,994	29
OTHER DEFERRED CREDITS - ELECTRIC	5,273	30
Total (Acct. 253):	146,267	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	3,738,109	5,505,206	0	0	9,243,315	1
Materials and Supplies	18,858	126,209	0	0	145,067	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	753,239	2,263,618	0	0	3,016,857	4
Customer Advances for Construction					0	5
Regulatory Liability	91,287	54,113	0	0	145,400	6
NONE					0	7
Average Net Rate Base	2,912,441	3,313,684	0	0	6,226,125	
Net Operating Income	104,293	325,389	0	0	429,682	8
Net Operating Income as a percent of						
Average Net Rate Base	3.58%	9.82%	N/A	N/A	6.90%	

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	94,054	55,753	0	0	149,807	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	5,533	3,280	0	0	8,813	3
Other (specify):						
NONE					0	4
Balance End of Year	88,521	52,473	0	0	140,994	

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.

PAYABLE TO MUNICIPALITY - WATER: PAYROLL EXPENSES PAID BY GENERAL.

A/R FROM TAX ROLL: DELINQUENT UTILITIES PLACED ON TAX ROLL, NOT YET RECEIVED FROM PROPERTY OWNERS AND THEREFORE NOT PAID TO UTILITY.

Signature Page (Page ii)

General footnotes

(Vig & Associates, LLC Letterhead)

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

We have compiled the balance sheets of the City of Elroy Electric and Water Utility as of December 31, 2007 and 2006, 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 27, 2008

Identification and Ownership (Page iv)

General footnotes

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 ANTICIPATED TO BE IN MAY 2008.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	354,046	357,346	1
Total Sales of Water	354,046	357,346	
Other Operating Revenues			
Forfeited Discounts (470)	1,985	2,004	2
Miscellaneous Service Revenues (471)	213	362	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	3,829	4,371	6
Total Other Operating Revenues	6,027	6,737	
Total Operating Revenues	360,073	364,083	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	1,013	2,991	7
Pumping Expenses (620-625)	17,781	9,589	8
Water Treatment Expenses (630-635)	3,457	4,396	9
Transmission and Distribution Expenses (640-655)	52,250	56,056	10
Customer Accounts Expenses (901-904)	12,875	12,724	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	74,578	65,687	13
Total Operation and Maintenance Expenses	161,954	151,443	
Other Operating Expenses			
Depreciation Expense (403)	78,324	77,649	14
Amortization Expense (404-407)		0	15
Taxes (408)	15,502	15,367	16
Total Other Operating Expenses	93,826	93,016	
Total Operating Expenses	255,780	244,459	
NET OPERATING INCOME	104,293	119,624	

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	570	22,695	151,215	4
Commercial	77	8,561	39,047	5
Industrial	7	1,096	5,774	6
Total Metered Sales to General Customers (461)	654	32,352	196,036	
Private Fire Protection Service (462)	1		3,696	7
Public Fire Protection Service (463)	1		143,902	8
Other Sales to Public Authorities (464)	16	1,929	10,412	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	672	34,281	354,046	

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)	143,902	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)	143,902	
Forfeited Discounts (470):		
Customer late payment charges	1,213	5
Other (specify):		
FIRE PROTECTION PENALTY	772	6
Total Forfeited Discounts (470)	1,985	
Miscellaneous Service Revenues (471):		
MISCELLANEOUS SERVICE REVENUE	213	7
Total Miscellaneous Service Revenues (471)	213	
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	546	10
Other (specify):		
OTHER WATER REVENUE	3,283	11
Total Other Water Revenues (474)	3,829	

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)	41	127	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)	28	862	3
Maintenance of Water Source Plant (605)	944	2,002	4
Total Source of Supply Expenses	1,013	2,991	
PUMPING EXPENSES			
Operation Labor (620)	84	0	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	8,662	9,256	7
Operation Supplies and Expenses (623)	292	0	8
Maintenance of Pumping Plant (625)	8,743	333	9
Total Pumping Expenses	17,781	9,589	
WATER TREATMENT EXPENSES			
Operation Labor (630)	558	507	10
Chemicals (631)	2,899	3,889	11
Operation Supplies and Expenses (632)		0	12
Maintenance of Water Treatment Plant (635)		0	13
Total Water Treatment Expenses	3,457	4,396	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	28,293	32,509	14
Operation Supplies and Expenses (641)	4,090	4,907	15
Maintenance of Distribution Reservoirs and Standpipes (650)	11,232	3,017	16
Maintenance of Mains (651)	1,946	8,107	17
Maintenance of Services (652)	3,133	4,057	18
Maintenance of Meters (653)	779	3,030	19
Maintenance of Hydrants (654)	2,777	429	20
Maintenance of Other Plant (655)		0	21
Total Transmission and Distribution Expenses	52,250	56,056	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	1,525	2,149	22
Accounting and Collecting Labor (902)	11,350	10,575	23
Supplies and Expenses (903)		0	24
Uncollectible Accounts (904)		0	25
Total Customer Accounts Expenses	12,875	12,724	
SALES EXPENSES			
Sales Expenses (910)		0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	7,134	8,641	27
Office Supplies and Expenses (921)	8,971	7,503	28
Administrative Expenses Transferred--Credit (922)		0	29
Outside Services Employed (923)	3,228	3,299	30
Property Insurance (924)	10,005	8,007	31
Injuries and Damages (925)		0	32
Employee Pensions and Benefits (926)	39,024	32,787	33
Regulatory Commission Expenses (928)		88	34
Miscellaneous General Expenses (930)	2,745	2,257	35
Transportation Expenses (933)	2,814	2,893	36
Maintenance of General Plant (935)	657	212	37
Total Administrative and General Expenses	74,578	65,687	
Total Operation and Maintenance Expenses	161,954	151,443	

TAXES (ACCT. 408 - WATER)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		11,552	11,438	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,198	1,241	2
Net property tax equivalent		10,354	10,197	
Social Security		4,717	4,865	3
PSC Remainder Assessment		431	305	4
Other (specify): NONE			0	5
Total tax expense		15,502	15,367	

PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Juneau				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.219330				3
County tax rate	mills		6.435180				4
Local tax rate	mills		9.525750				5
School tax rate	mills		14.247390				6
Voc. school tax rate	mills		2.473730				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		32.901380				10
Less: state credit	mills		2.264910				11
Net tax rate	mills		30.636470				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.525750				14
Combined School Tax Rate	mills		16.721120				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		26.246870				17
Total Tax Rate	mills		32.901380				18
Ratio of Local and School Tax to Total	dec.		0.797744				19
Total tax net of state credit	mills		30.636470				20
Net Local and School Tax Rate	mills		24.440052				21
Utility Plant, Jan. 1	\$	4,605,510	4,605,510				22
Materials & Supplies	\$	18,141	18,141				23
Subtotal	\$	4,623,651	4,623,651				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	4,623,651	4,623,651				26
Assessment Ratio	dec.		0.774495				27
Assessed Value	\$	3,580,995	3,580,995				28
Net Local & School Rate	mills		24.440052				29
Tax Equiv. Computed for Current Year	\$	87,520	87,520				30
Tax Equivalent per 1994 PSC Report	\$	29,312					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	11,552					32 33
Tax equiv. for current year (see note 6)	\$	11,552					34

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	1,500		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	1,500	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	426		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	132,809		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	133,235	0	
PUMPING PLANT			
Land and Land Rights (320)	125		12
Structures and Improvements (321)	191,714		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	387,594		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	579,433	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	6,779		23
Total Water Treatment Plant	6,779	0	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			1,500	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	1,500	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			426	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			132,809	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	133,235	
PUMPING PLANT				
Land and Land Rights (320)			125	12
Structures and Improvements (321)			191,714	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			387,594	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	579,433	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			6,779	23
Total Water Treatment Plant	0	0	6,779	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	8,872		25
Distribution Reservoirs and Standpipes (342)	49,229		26
Transmission and Distribution Mains (343)	1,980,493	36,690	27
Fire Mains (344)	0		28
Services (345)	418,005	15,665	29
Meters (346)	126,532		30
Hydrants (348)	261,664	27,941	31
Other Transmission and Distribution Plant (349)	658		32
Total Transmission and Distribution Plant	2,845,453	80,296	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	8,567		35
Computer Equipment (391.1)	33,857		36
Transportation Equipment (392)	56,839		37
Stores Equipment (393)	500		38
Tools, Shop and Garage Equipment (394)	17,166		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	10,234		41
Communication Equipment (397)	6,683		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	133,846	0	
Total utility plant in service directly assignable	3,700,246	80,296	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	3,700,246	80,296	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			8,872 25
Distribution Reservoirs and Standpipes (342)			49,229 26
Transmission and Distribution Mains (343)	3,069		2,014,114 27
Fire Mains (344)			0 28
Services (345)			433,670 29
Meters (346)			126,532 30
Hydrants (348)	1,500		288,105 31
Other Transmission and Distribution Plant (349)			658 32
Total Transmission and Distribution Plant	4,569	0	2,921,180
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			8,567 35
Computer Equipment (391.1)			33,857 36
Transportation Equipment (392)			56,839 37
Stores Equipment (393)			500 38
Tools, Shop and Garage Equipment (394)			17,166 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			10,234 41
Communication Equipment (397)			6,683 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	133,846
Total utility plant in service directly assignable	4,569	0	3,775,973
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	4,569	0	3,775,973

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

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

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

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

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

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	129,787		26
Transmission and Distribution Mains (343)	712,481		27
Fire Mains (344)	0		28
Services (345)	61,992	500	29
Meters (346)	0		30
Hydrants (348)	1,004		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	905,264	500	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	0	0	
Total utility plant in service directly assignable	905,264	500	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	905,264	500	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			129,787 26
Transmission and Distribution Mains (343)			712,481 27
Fire Mains (344)			0 28
Services (345)			62,492 29
Meters (346)			0 30
Hydrants (348)			1,004 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	905,764
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	905,764
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	905,764

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

Sources of Water Supply					
Month	Purchased Water Gallons (000's)	Surface Water Gallons (000's)	Ground Water Gallons (000's)	Total Gallons All Methods (000's)	
(a)	(b)	(c)	(d)	(e)	
January			4,285	4,285	1
February			3,789	3,789	2
March			3,032	3,032	3
April			2,882	2,882	4
May			4,052	4,052	5
June			3,325	3,325	6
July			3,413	3,413	7
August			3,179	3,179	8
September			2,923	2,923	9
October			3,034	3,034	10
November			2,935	2,935	11
December			3,063	3,063	12
Total annual pumpage	0	0	39,912	39,912	
Less: Water sold				34,281	13
Volume pumped but not sold				5,631	14
Volume sold as a percent of volume pumped				86%	15
Volume used for water production, water quality and system maintenance				2,410	16
Volume related to equipment/system malfunction				990	17
Non-utility volume NOT included in water sales				0	18
Total volume not sold but accounted for				3,400	19
Volume pumped but unaccounted for				2,231	20
Percent of water lost				6%	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.)				661	24
Date of maximum: 5/7/2007					25
Cause of maximum:					26
Standpipe Water Control Malfunction.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				40	27
Date of minimum: 9/7/2007					28
Total KWH used for pumping for the year				109,667	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
CITY	1	450	10	720,000	Yes	1
CITY 3	3	450	18	1,080,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	1	3	BOOSTER STATION	1
Location	CITY	CITY	CITY	2
Purpose	P	P	B	3
Destination	R D	R D	D	4
Pump Manufacturer	LAYNE	GOULD	US EMCO	5
Year Installed	1988	1996	1992	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	CENTRIFUGAL	7
Actual Capacity (gpm)	550	950	750	8
Pump Motor or Standby Engine Mfr	US MOTOR	US MOTOR	ONAN	9 10
Year Installed	1988	1996	1992	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	50	75	15	13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1	3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	S	3
Year constructed	1950	1993	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	131	170	6
Total capacity in gallons (actual)	88,000	235,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	1,288	0	0	0	1,288	1
M	D	4.000	1,248	0	0	0	1,248	2
M	D	6.000	10,750	40	341	0	10,449	3
P	D	6.000	1,372	0	0	0	1,372	4
M	D	8.000	22,905	547	0	0	23,452	5
P	D	8.000	10,439	0	0	0	10,439	6
M	D	10.000	10,562	0	0	0	10,562	7
P	D	10.000	18,643	0	0	0	18,643	8
M	D	12.000	380	0	0	0	380	9
P	D	12.000	820	0	0	0	820	10
Total Within Municipality			78,407	587	341	0	78,653	
Total Utility			78,407	587	341	0	78,653	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	327	0	0	0	327		1
M	1.000	349	5	0	0	354		2
M	1.250	2	0	0	0	2		3
M	1.500	5	0	0	0	5		4
M	2.000	26	0	0	0	26		5
P	2.000	2	0	0	0	2		6
M	4.000	4	0	0	0	4		7
M	6.000	1	0	0	0	1		8
M	8.000	3	0	0	0	3		9
Total Utility		719	5	0	0	724	0	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	650	0	0	1	651	62	1
0.750	5	0	0	0	5	0	2
1.000	21	0	0	0	21	0	3
1.500	9	0	0	1	10	0	4
2.000	17	0	0	0	17	0	5
3.000	1	0	0	0	1	1	6
Total:	703	0	0	2	705	63	

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	632	0	0	0	19	0	651	1
0.750	5	0	0	0	0	0	5	2
1.000	21	0	0	0	0	0	21	3
1.500	3	4	2	1	0	0	10	4
2.000	0	5	2	8	2	0	17	5
3.000	0	1	0	0	0	0	1	6
Total:	661	10	4	9	21	0	705	

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	159	6	6	0	159	2
Total Fire Hydrants	159	6	6	0	159	
Flushing Hydrants						
	1	1		0	2	3
Total Flushing Hydrants	1	1	0	0	2	

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:	63
Number of distribution system valves end of year:	150
Number of distribution valves operated during year:	78

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.

MAINTENANCE OF MAINS (651): DECREASE DUE TO A DECREASE IN THE NUMBER OF MAIN BREAKS DURING THE YEAR.

MAINTENANCE OF DISTRIBUTION RESERVOIRS AND STANDPIPES (650): INCREASE IN EXPENDITURES DUE TO LIGHTING STRIKE AT RESERVOIR WHICH DAMAGED CATHODIC PROTECTION SYSTEM AND RESERVOIR CONTROLS. COSTS ARE NET OF INSURANCE REIMBURSEMENT.

MAINTENANCE OF PUMPING PLANT (625): INCREASE DUE TO REHAB OF PUMP AT WELL #3.

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

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

The City of Elroy (Water) Utility uses an alternate method to calculate the property tax equivalent. This method calculates the equivalent as 3.19% of the Utility's operating revenues. This method was incorporated by the PSC in Docket 1850-WR-102 dated February 25, 1997.

Water Mains (Page W-17)

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

ADDITIONS TO MAINS WERE FINANCED WITH UTILITY FUNDS.

Water Services (Page W-18)

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

SERVICES WERE FINANCED BY UTILITY FUNDS AND WITH A CONTRIBUTION FROM CUSTOMER.

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

THERE ARE NO UTILITY OWNED SERVICES NOT IN USE AT END OF YEAR.

Meters (Page W-19)

Explain all reported adjustments.

ADJUSTMENT NECESSARY TO PROPERLY REPORT THE NUMBER OF METERS OWNED BY THE UTILITY ON DECEMBER 31, 2007.

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

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

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

YES

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Electricity			
Sales of Electricity (440-448)	1,559,287	1,402,129	1
Total Sales of Electricity	1,559,287	1,402,129	
Other Operating Revenues			
Forfeited Discounts (450)	2,537	2,819	2
Miscellaneous Service Revenues (451)	5,754	1,734	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	2,259	2,259	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	539	1,031	7
Amortization of Construction Grants (457)	0	0	8
Total Other Operating Revenues	11,089	7,843	
Total Operating Revenues	1,570,376	1,409,972	
Operation and Maintenance Expenses			
Power Production Expenses (500-546)	753,831	633,771	9
Transmission Expenses (550-553)	0	0	10
Distribution Expenses (560-576)	52,664	42,301	11
Customer Accounts Expenses (901-904)	17,918	20,304	12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-935)	112,495	127,593	14
Total Operation and Maintenance Expenses	936,908	823,969	
Other Expenses			
Depreciation Expense (403)	188,180	185,126	15
Amortization Expense (404-407)		0	16
Taxes (408)	119,899	121,766	17
Total Other Expenses	308,079	306,892	
Total Operating Expenses	1,244,987	1,130,861	
NET OPERATING INCOME	325,389	279,111	

OTHER OPERATING REVENUES (ELECTRIC)

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

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	2,537	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	2,537	
Miscellaneous Service Revenues (451):		
MISCELLANEOUS SERVICE REVENUE	5,754	3
Total Miscellaneous Service Revenues (451)	5,754	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
POLE RENTS	2,259	5
Total Rent from Electric Property (454)	2,259	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
OTHER ELECTRIC REVENUE	539	7
Total Other Electric Revenues (456)	539	
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)	17,527	19,043	11
Fuel (539)	38,781	36,524	12
Operation Supplies and Expenses (540)	13,552	13,180	13
Maintenance of Other Power Production Plant (543)	65	3,893	14
Total Other Power Generation Expenses	69,925	72,640	
OTHER POWER SUPPLY EXPENSES			
Purchased Power (545)	683,906	561,131	15
Other Expenses (546)	0		16
Total Other Power Supply Expenses	683,906	561,131	
Total Power Production Expenses	753,831	633,771	
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)	10,469	4,058	21
Line and Station Supplies and Expenses (562)	903	2,627	22
Street Lighting and Signal System Expenses (565)	1,756	776	23
Meter Expenses (566)	287	457	24
Customer Installations Expenses (567)		0	25
Miscellaneous Distribution Expenses (569)	21,947	16,933	26
Maintenance of Structures and Equipment (571)	688	2,915	27
Maintenance of Lines (572)	12,228	12,317	28
Maintenance of Line Transformers (573)	2,738	769	29
Maintenance of Street Lighting and Signal Systems (574)	1,123	1,032	30
Maintenance of Meters (575)	525	417	31
Maintenance of Miscellaneous Distribution Plant (576)		0	32
Total Distribution Expenses	52,664	42,301	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	6,106	6,560	33
Accounting and Collecting Labor (902)	11,812	11,328	34
Supplies and Expenses (903)		0	35
Uncollectible Accounts (904)	0	2,416	36
Total Customer Accounts Expenses	17,918	20,304	
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)	7,164	8,287	38
Office Supplies and Expenses (921)	8,401	7,607	39
Administrative Expenses Transferred -- Credit (922)		0	40
Outside Services Employed (923)	4,020	8,371	41
Property Insurance (924)	15,397	14,501	42
Injuries and Damages (925)		0	43
Employee Pensions and Benefits (926)	49,577	57,618	44
Regulatory Commission Expenses (928)		465	45
Miscellaneous General Expenses (930)	9,402	9,414	46
Transportation Expenses (933)	18,534	16,685	47
Maintenance of General Plant (935)	0	4,645	48
Total Administrative and General Expenses	112,495	127,593	
 Total Operation and Maintenance Expenses	 936,908	 823,969	

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		108,761	111,635	1
Social Security		8,264	7,879	2
Wisconsin Gross Receipts Tax		1,215	1,201	3
PSC Remainder Assessment		1,659	1,051	4
Other (specify): NONE			0	5
Total tax expense		119,899	121,766	

PROPERTY TAX EQUIVALENT (ELECTRIC)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Juneau				1
SUMMARY OF TAX RATES							
State tax rate	mills		0.219330				2
County tax rate	mills		6.435180				3
Local tax rate	mills		9.525750				4
School tax rate	mills		14.247390				5
Voc. school tax rate	mills		2.473730				6
Other tax rate - Local	mills		0.000000				7
Other tax rate - Non-Local	mills		0.000000				8
Total tax rate	mills		32.901380				9
Less: state credit	mills		2.264910				10
Net tax rate	mills		30.636470				11
PROPERTY TAX EQUIVALENT CALCULATION							
Local Tax Rate	mills		9.525750				12
Combined School Tax Rate	mills		16.721120				13
Other Tax Rate - Local	mills		0.000000				14
Total Local & School Tax	mills		26.246870				15
Total Tax Rate	mills		32.901380				16
Ratio of Local and School Tax to Total	dec.		0.797744				17
Total tax net of state credit	mills		30.636470				18
Net Local and School Tax Rate	mills		24.440052				19
Utility Plant, Jan. 1	\$	5,688,828	5,688,828				20
Materials & Supplies	\$	128,428	128,428				21
Subtotal	\$	5,817,256	5,817,256				22
Less: Plant Outside Limits	\$	71,430	71,430				23
Taxable Assets	\$	5,745,826	5,745,826				24
Assessment Ratio	dec.		0.774495				25
Assessed Value	\$	4,450,114	4,450,114				26
Net Local & School Rate	mills		24.440052				27
Tax Equiv. Computed for Current Year	\$	108,761	108,761				28
Tax Equivalent per 1994 PSC Report	\$	39,560					29
Any lower tax equivalent as authorized by municipality (see note 5)	\$						30
Tax equiv. for current year (see note 5)	\$	108,761					31

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	500		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	500	0	
STEAM PRODUCTION PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Boiler Plant Equipment (312)	0		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	0		8
Accessory Electric Equipment (315)	0		9
Miscellaneous Power Plant Equipment (316)	0		10
Total Steam Production Plant	0	0	
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)	0		11
Structures and Improvements (331)	0		12
Reservoirs, Dams and Waterways (332)	0		13
Water Wheels, Turbines and Generators (333)	0		14
Accessory Electric Equipment (334)	0		15
Miscellaneous Power Plant Equipment (335)	0		16
Roads, Railroads and Bridges (336)	0		17
Total Hydraulic Production Plant	0	0	
OTHER PRODUCTION PLANT			
Land and Land Rights (340)	835		18
Structures and Improvements (341)	330,792		19
Fuel Holders, Producers and Accessories (342)	185,670	3,594	20
Prime Movers (343)	221,847		21
Generators (344)	1,269,893		22
Accessory Electric Equipment (345)	262,762		23
Miscellaneous Power Plant Equipment (346)	0		24
Total Other Production Plant	2,271,799	3,594	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			500 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	500
STEAM PRODUCTION PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
Total Steam Production Plant	0	0	0
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
Total Hydraulic Production Plant	0	0	0
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			835 18
Structures and Improvements (341)			330,792 19
Fuel Holders, Producers and Accessories (342)			189,264 20
Prime Movers (343)			221,847 21
Generators (344)			1,269,893 22
Accessory Electric Equipment (345)			262,762 23
Miscellaneous Power Plant Equipment (346)			0 24
Total Other Production Plant	0	0	2,275,393

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Land and Land Rights (350)	0		25
Structures and Improvements (352)	0		26
Station Equipment (353)	143,836		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	143,836	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	0		34
Structures and Improvements (361)	0		35
Station Equipment (362)	789,948		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	355,003		38
Overhead Conductors and Devices (365)	683,525	2,420	39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	468,293	2,145	41
Line Transformers (368)	265,037	13,505	42
Services (369)	101,735	2,813	43
Meters (370)	87,419	2,762	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	67,008		47
Total Distribution Plant	2,817,968	23,645	
GENERAL PLANT			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	0		49
Office Furniture and Equipment (391)	12,605		50
Computer Equipment (391.1)	11,332		51
Transportation Equipment (392)	33,420		52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	41,869	3,190	54

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			143,836 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	143,836
DISTRIBUTION PLANT			
Land and Land Rights (360)			0 34
Structures and Improvements (361)			0 35
Station Equipment (362)			789,948 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			355,003 38
Overhead Conductors and Devices (365)			685,945 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			470,438 41
Line Transformers (368)	16,169		262,373 42
Services (369)			104,548 43
Meters (370)	550		89,631 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			67,008 47
Total Distribution Plant	16,719	0	2,824,894
GENERAL PLANT			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			0 49
Office Furniture and Equipment (391)			12,605 50
Computer Equipment (391.1)			11,332 51
Transportation Equipment (392)			33,420 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			45,059 54

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Laboratory Equipment (395)	0		55
Power Operated Equipment (396)	165,022		56
Communication Equipment (397)	0		57
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
Total General Plant	264,248	3,190	
Total utility plant in service directly assignable	5,498,351	30,429	
Common Utility Plant Allocated to Electric Department	0		60
Total utility plant in service	5,498,351	30,429	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)			165,022 56
Communication Equipment (397)			0 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	267,438
Total utility plant in service directly assignable	16,719	0	5,512,061
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	16,719	0	5,512,061

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

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

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

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

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

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Land and Land Rights (350)	0		25
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	0		34
Structures and Improvements (361)	0		35
Station Equipment (362)	0		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	1,621		38
Overhead Conductors and Devices (365)	12,054		39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	28,174		41
Line Transformers (368)	20,664		42
Services (369)	127,964	1,675	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	190,477	1,675	
GENERAL PLANT			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	0		49
Office Furniture and Equipment (391)	0		50
Computer Equipment (391.1)	0		51
Transportation Equipment (392)	0		52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	0		54

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			0 34
Structures and Improvements (361)			0 35
Station Equipment (362)			0 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			1,621 38
Overhead Conductors and Devices (365)			12,054 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			28,174 41
Line Transformers (368)			20,664 42
Services (369)			129,639 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	192,152
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	190,477	1,675	
Common Utility Plant Allocated to Electric Department	0		60
Total utility plant in service	190,477	1,675	

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	192,152
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	0	0	192,152

TRANSMISSION AND DISTRIBUTION LINES

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

RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)
Customers added on rural lines during year:	1
Farm Customers	2
Nonfarm Customers	3
Total	0
Customers on rural lines at end of year:	5
Rural Customers (served at rural rates):	6
Farm	7
Nonfarm	8
Total	0
Customers served at other than rural rates:	10
Farm	11
Nonfarm	31
Total	42
Total customers on rural lines at end of year	42

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	4,454	Wednesday	01/31/2007	08:00	2,121	1
February	02	4,719	Tuesday	02/06/2007	09:00	2,071	2
March	03	4,464	Tuesday	03/06/2007	09:00	2,176	3
April	04	4,378	Wednesday	04/11/2007	11:00	2,015	4
May	05	4,611	Wednesday	05/30/2007	14:00	2,057	5
June	06	4,873	Tuesday	06/26/2007	13:00	2,061	6
July	07	5,015	Tuesday	07/31/2007	14:00	2,087	7
August	08	4,943	Tuesday	08/07/2007	15:00	2,227	8
September	09	4,848	Wednesday	09/05/2007	15:00	1,873	9
October	10	4,439	Monday	10/08/2007	11:00	1,996	10
November	11	4,431	Tuesday	11/27/2007	11:00	1,974	11
December	12	4,472	Wednesday	12/12/2007	11:00	2,089	12
Total		55,647				24,747	

System Name DAIRYLAND POWER

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

Type of Reading	Supplier
60 minutes integrated	DAIRYLAND POWER

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating	274	5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	274	7
Purchases	24,747	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	25,021	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	23,672	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	23,672	24
Energy Losses:		
Transmission Losses (if applicable)	247	26
Distribution Losses	1,102	27
Total Energy Losses	1,349	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	5.3915%	29
Total Disposition of Energy	25,021	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	685	5,321	1
RURAL	RG-1	42	534	2
WATER HEATER	RG-1	28	61	3
Total Sales for Residential Sales		755	5,916	
Commercial & Industrial				
INDUSTRIAL	CP-2	5	4,777	4
INDUSTRIAL	CP-3	2	4,621	5
INDUSTRIAL	CP-4	1	4,105	6
COMMERCIAL -CM	GS-1	138	3,291	7
INTERDEPARTMENTAL	GS-1	4	110	8
SMALL POWER - SP	GS-1	7	645	9
Total Sales for Commercial & Industrial		157	17,549	
Public Street & Highway Lighting				
STREET LIGHTING	MS-1	1	207	10
Total Sales for Public Street & Highway Lighting		1	207	
Sales for Resale				
NONE				11
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		913	23,672	

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)	
		395,754	28,617	424,371	1
		37,748	2,822	40,570	2
		3,998	299	4,297	3
0	0	437,500	31,738	469,238	
12,050	13,660	246,977	24,393	271,370	4
10,334	11,399	239,536	24,296	263,832	5
16,866	18,350	198,822	19,781	218,603	6
		235,293	17,562	252,855	7
		7,843	46	7,889	8
		44,644	3,290	47,934	9
39,250	43,409	973,115	89,368	1,062,483	
		26,490	1,076	27,566	10
0	0	26,490	1,076	27,566	
				0	11
0	0	0	0	0	
39,250	43,409	1,437,105	122,182	1,559,287	

PURCHASED POWER STATISTICS

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

Particulars (a)	(b)		(c)		
Name of Vendor	DAIRYLAND POWER				1
Point of Delivery	ELROY SUBSTATION				2
Type of Power Purchased (firm, dump, etc.)	SURPLUS				3
Voltage at Which Delivered	2400				4
Point of Metering	ELROY SUBSTATION				5
Total of 12 Monthly Maximum Demands -- kW	55,647				6
Average load factor	60.9197%				7
Total Cost of Purchased Power	683,906				8
Average cost per kWh	0.0276				9
On-Peak Hours (if applicable)	24747				10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	2,121				12
February	2,071				13
March	2,176				14
April	2,015				15
May	2,057				16
June	2,061				17
July	2,087				18
August	2,227				19
September	1,873				20
October	1,996				21
November	1,974				22
December	2,089				23
Total kWh (000)	24,747	0			24

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

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	1
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	274	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	4,965	7
Date and Hour of Such Maximum Demand	7/31/2007 14	8
Load Factor	0.0063	9
Maximum Net Generation in Any One Day	34,019	10
Date of Such Maximum	8/8/2007	11
Number of Hours Generators Operated	22	12
Maximum Continuous or Dependable Capacity--kW	6,738	13
Is Plant Owned or Leased?		14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)	0	16
Monthly Net Generation --- kWh (000):		
January	58	17
February	41	18
March	15	19
April	14	20
May	0	21
June	26	22
July	60	23
August	34	24
September	0	25
October	5	26
November	15	27
December	6	28
Total kWh (000)	274	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	481	32
Average Cost per Barrel of Oil Burned (\$)	99.8800	33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	43	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil	14	38
kWh Net Generation per Gallon of Lubr. Oil	6362	39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)	0.1755	54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)
Name of Plant	ELROY			1
Unit Identification	4113-3-2-5			2
Type of Generation	RECIP			3
kWh Net Generation (000)	274			4
Is Generation Metered or Estimated?	M			5
Is Exciter & Station Use Metered or Estimated?	M			6
60-Minute Maximum Demand--kW (est. if not meas.)	4,965			7
Date and Hour of Such Maximum Demand	7/31/2007 14			8
Load Factor	0.0063			9
Maximum Net Generation in Any One Day	34,019			10
Date of Such Maximum	08/08/2007			11
Number of Hours Generators Operated	22			12
Maximum Continuous or Dependable Capacity--kW	6,738			13
Is Plant Owned or Leased?	O			14
Total Production Expenses				15
Cost per kWh of Net Generation (\$)	0.0000			16
Monthly Net Generation --- kWh (000):				
January	58			17
February	41			18
March	15			19
April	14			20
May	0			21
June	26			22
July	60			23
August	34			24
September	0			25
October	5			26
November	15			27
December	6			28
Total kWh (000)	274			29
Gas Consumed--Therms				30
Average Cost per Therm Burned (\$)				31
Fuel Oil Consumed Barrels (42 gal.)	481			32
Average Cost per Barrel of Oil Burned (\$)	99.8800			33
Specific Gravity				34
Average BTU per Gallon				35
Lubricating Oil Consumed--Gallons	43			36
Average Cost per Gallon (\$)				37
kWh Net Generation per Gallon of Fuel Oil	14			38
kWh Net Generation per Gallon of Lubr. Oil	6,362			39
Does plant produce steam for heating or other purposes in addition to elec. generation?	N			40
Coal consumed--tons (2,000 lbs.)				42
Average Cost per Ton (\$)				43
Kind of Coal Used				44
Average BTU per Pound				45
Water Evaporated--Thousands of Pounds				46
Is Water Evaporated, Metered or Estimated?				47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel				48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.				49
Based on Total Coal Used at Plant				50
Based on Coal Used Solely in Electric Generation				51
Average BTU per kWh Net Generation				52
Total Cost of Fuel (Oil and/or Coal)				53
per kWh Net Generation (\$)	0.1755			54

STEAM PRODUCTION PLANTS

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

Boilers

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

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)	1
ELROY	2	2005	RECIP	CAT		2,310	1
ELROY	5	1973	RECIP	FAIRBANKS MORSE		2,880	2
ELROY	1	2005	RECIP	CAT		2,310	3
Total						7,500	

STEAM PRODUCTION PLANTS (cont.)

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

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

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

Generators							
Year Installed (h)	Voltage (kV) (i)	kWh Generated	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)	
		by Each Unit Generator During Yr. (000's) (j)	kW (k)	kVA (l)			
2005	12,470	123	2,250	2,250	2,250	2,250	
1973	4,160	125	2,238	2,500	2,238	2,238	
2005	12,470	26	2,250	2,250	2,250	2,250	
Total		274	6,738	7,000	6,738	6,738	

1

2

3

HYDRAULIC GENERATING PLANTS

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

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

NONE

HYDRAULIC GENERATING PLANTS (cont.)

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

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

SUBSTATION EQUIPMENT

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

Particulars (a)	(b)	(c)	Utility Designation			(f)
			(d)	(e)		
Name of Substation	MUNICIPAL					1
Voltage--High Side	69,000					2
Voltage--Low Side	12,470					3
Num. Main Transformers in Operation	2					4
Total Capacity of Transformers in kVA	2,500					5
Number of Spare Transformers on Hand	0					6
15-Minute Maximum Demand in kW	5,015					7
Dt and Hr of Such Maximum Demand	07/31/2007					8
	14:00					9
Kwh Output	24,747					10

SUBSTATION EQUIPMENT (continued)

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

SUBSTATION EQUIPMENT (continued)

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

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		1
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	963	345	33,341	1
Acquired during year	4	13	313	2
Total	967	358	33,654	3
Retired during year	22	19	2,694	4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	945	339	30,960	6
Number end of year accounted for as follows:				7
In customers' use	930	293	21,295	8
In utility's use	2	4	8,025	9
				10
Locked meters on customers' premises				11
In stock	13	42	1,640	12
Total end of year	945	339	30,960	13

STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Sodium Vapor	100	117	78,843	1
Sodium Vapor	150	6	280	2
Sodium Vapor	250	50	67,675	3
Sodium Vapor	400	2	2,707	4
Total		175	149,505	
Ornamental				
Sodium Vapor	150	8	372	5
Sodium Vapor	250	41	57,515	6
Total		49	57,887	
Other				
NONE				7
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

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

MISCELLANEOUS DISTRIBUTION EXPENSES (569) & LINE AND STATION LABOR (561):
INCREASE IN AMOUNTS EXPENDED REPRESENTATIVE OF LESS TIME BEING CAPITALIZED
ON UTILITY PLANT PROJECTS DURING THE YEAR.
