



3014 (02-02-05)

ANNUAL REPORT

OF

Name: HAZEL GREEN MUNICIPAL UTILITY

Principal Office: 1610 FAIRPLAY
P.O. BOX 367
HAZEL GREEN, WI 53811-0367

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.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: HAZEL GREEN MUNICIPAL UTILITY

Utility Address: 1610 FAIRPLAY
P.O. BOX 367
HAZEL GREEN, WI 53811-0367

When was utility organized? 1/1/1908

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: CAROL STAGMAN
Title: CLERK-TREASURER

Office Address:
1610 FAIRPLAY
HAZEL GREEN, WI 53811-0367

Telephone: (608) 854 - 2417
Fax Number: (608) 854 - 2953

E-mail Address:

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

Name: WILLIAM H LEGLAR
Title: CPA

Office Address: O'CONNOR, BROOKS & CO LTD
1415 LOCUST ST
P.O. BOX 743
DUBUQUE, IA 52001

Telephone: (563) 582 - 7227 EXT 223
Fax Number: (563) 582 - 6118

E-mail Address:

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

Name: KEVIN STIENSTRA
Title: CHAIRMAN

Office Address:
PERCIVAL ST
HAZEL, WI 53811

Telephone: (608) 854 - 2163
Fax Number:

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? NO

IDENTIFICATION AND OWNERSHIP

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

Name:

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Date of most recent audit report:

Period covered by most recent audit:

Names and titles of utility management including manager or superintendent:

Name: JAMES KOLBE

Title: SUPERINTENDENT

Office Address:

1610 FAIRPLAY
HAZEL GREEN, WI 53811-0367

Telephone: (608) 854 - 2417

Fax Number: (608) 854 - 2953

E-mail Address:

Name of utility commission/committee: HAZEL GREEN UTILITY COMMISSION

Names of members of utility commission/committee:

- MR DALE LEIFKER, MEMBER
- MR KEVIN STIENSTRA, CHAIRMAN
- MR BILL WIEGMAN, MEMBER

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name: NONE

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)	934,881	860,638	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	773,723	709,290	2
Depreciation Expense (403)	72,283	68,217	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	42,901	42,641	5
Total Operating Expenses	888,907	820,148	
Net Operating Income	45,974	40,490	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	45,974	40,490	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	662	2,217	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	14,939	9,342	10
Miscellaneous Nonoperating Income (421)	700	700	11
Total Other Income	16,301	12,259	
Total Income	62,275	52,749	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(5,905)	(5,905)	12
Other Income Deductions (426)	7,313	7,334	13
Total Miscellaneous Income Deductions	1,408	1,429	
Income Before Interest Charges	60,867	51,320	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	0	0	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	12,550	4,103	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	12,550	4,103	
Net Income	48,317	47,217	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,016,758	969,541	20
Balance Transferred from Income (433)	48,317	47,217	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)	1,065,075	1,016,758	

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	934,881		934,881	1
Total (Acct. 400):	934,881	0	934,881	
Operation and Maintenance Expense (401-402):				
Derived	773,723		773,723	2
Total (Acct. 401-402):	773,723	0	773,723	
Depreciation Expense (403):				
Derived	72,283		72,283	3
Total (Acct. 403):	72,283	0	72,283	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	42,901		42,901	5
Total (Acct. 408):	42,901	0	42,901	
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:	45,974	0	45,974	

OTHER INCOME

Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	662		662	8
Total (Acct. 415-416):	662	0	662	
Income from Nonutility Operations (417):				
NONE	0		0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	10
Total (Acct. 418):	0	0	0	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
INTEREST ON TEMPORARY CASH BALANCES	14,939	0	14,939 11
Total (Acct. 419):	14,939	0	14,939
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	[REDACTED]	700	700 12
Contributed Plant - Electric	[REDACTED]	0	0 13
NONE	0	0	0 14
Total (Acct. 421):	0	700	700
TOTAL OTHER INCOME:	15,601	700	16,301

MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(5,905)	[REDACTED]	(5,905) 15
NONE	0	0	0 16
Total (Acct. 425):	(5,905)	0	(5,905)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	4,554	4,554 17
Depreciation Expense on Contributed Plant - Electric	[REDACTED]	2,759	2,759 18
NONE	0	0	0 19
Total (Acct. 426):	0	7,313	7,313
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(5,905)	7,313	1,408

INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	0	[REDACTED]	0 20
Total (Acct. 427):	0	0	0
Amortization of Debt Discount and Expense (428):			
NONE	0	[REDACTED]	0 21
Total (Acct. 428):	0	0	0
Amortization of Premium on Debt--Cr. (429):			
NONE	0	[REDACTED]	0 22
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	12,550	[REDACTED]	12,550 23
Total (Acct. 430):	12,550	0	12,550

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	0		0 24
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 25
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	12,550	0	12,550
NET INCOME:	54,930	(6,613)	48,317
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	679,984	336,774	1,016,758 26
Total (Acct. 216):	679,984	336,774	1,016,758
Balance Transferred from Income (433):			
Derived	54,930	(6,613)	48,317 27
Total (Acct. 433):	54,930	(6,613)	48,317
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 28
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 29
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 30
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 31
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	734,914	330,161	1,065,075

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	3,309				3,309	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	2,647				2,647	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	2,647	0	0	0	2,647	
Net income (or loss)	662	0	0	0	662	

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	219,631	715,250	0	0	934,881	1
Less: interdepartmental sales	0	0	0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	219,631	715,250	0	0	934,881	

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	40,970		40,970	1
Electric operating expenses	47,800		47,800	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	4,888		4,888	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts	227,115		227,115	19
Total Payroll	320,773	0	320,773	

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	1.3	2
Gas		3
Sewer	1	4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,592,682	2,542,232	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	921,117	904,293	2
Net Utility Plant	1,671,565	1,637,939	
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)	0	0	7
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	260,779	399,072	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	92,333	62,283	11
Other Accounts Receivable (143)	26,316	22,743	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	281	281	14
Materials and Supplies (150)	87,870	90,834	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	467,579	575,213	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	2,139,144	2,213,152	

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)	685,766	685,766	21
Appropriated Earned Surplus (215)	0		22
Unappropriated Earned Surplus (216)	1,065,075	1,016,758	23
Total Proprietary Capital	1,750,841	1,702,524	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	235,834	282,000	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	235,834	282,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	0		28
Payables to Municipality (233)	1,772	536	29
Customer Deposits (235)	0		30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	4,023	4,103	32
Other Current and Accrued Liabilities (238)	3,184	79,395	33
Total Current and Accrued Liabilities	8,979	84,034	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0		35
Other Deferred Credits (253)	143,490	144,594	36
Total Deferred Credits	143,490	144,594	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	2,139,144	2,213,152	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	1,700,073	0	0	842,159	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)	1,298,548	0	0	810,819	2
Utility Plant in Service - Contributed Plant (101.2)	403,256	0	0	80,059	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	1,701,804	0	0	890,878	
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)	292,524	0	0	466,462	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	107,049	0	0	55,082	13
Total Accumulated Provision	399,573	0	0	521,544	
Net Utility Plant	1,302,231	0	0	369,334	

**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)	261,598	487,877			749,475	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	30,008	42,275			72,283	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,518				1,518	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage		11,700			11,700	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	31,526	53,975	0	0	85,501	16
Debits during year						17
Book cost of plant retired	600	75,390			75,990	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	600	75,390	0	0	75,990	25
Balance end of year (110.1)	292,524	466,462	0	0	758,986	26
Composite Depreciation Rate?	No	No				27
If yes, what is the rate?						28

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	102,495	52,323			154,818	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	4,554	2,759			7,313	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	4,554	2,759	0	0	7,313	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)	107,049	55,082	0	0	162,131	26
Composite Depreciation Rate?	No	No				27
If yes, what is the rate?						28

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other				76,026	76,026	79,449	2
Total Electric Utility					76,026	79,449	

Account	Total End of Year	Amount Prior Year	
Electric utility total	76,026	79,449	1
Water utility	11,844	11,385	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	87,870	90,834	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE				1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	685,766	1
Changes during year (explain):		2
Balance end of year	<u><u>685,766</u></u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	------------------------------	------------------------------------	------------------------------	---------------------------------------------

NONE

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)					
GENERAL OBLIGATION	10/13/2006	10/13/2016	5.20%	138,684	1
GENERAL OBLIGATION	06/26/2006	04/01/2016	4.50%	97,150	2
Total for Account 223				235,834	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	26,084	2
Charged electric department expense	16,817	3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	42,901	
Taxes paid during year:		
County, state and local taxes	34,827	6
Social Security taxes	7,165	7
PSC Remainder Assessment	909	8
Other (explain):		
NONE		9
Total payments and other debits	42,901	
Balance end of year	0	

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)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
GENERAL OBLIGATION	587	5,558	3,695	2,450	2
GENERAL OBLIGATION	3,516	6,992	8,935	1,573	3
Subtotal	4,103	12,550	12,630	4,023	
Other Long-Term Debt (224)					
NONE	0			0	4
	0			0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	4,103	12,550	12,630	4,023	

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):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	13,516	5
Electric	78,817	6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	92,333	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	26,316	9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	26,316	
Receivables from Municipality (145):		
PUBLIC FIRE PROTECTION	281	12
Total (Acct. 145):	281	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Payables to Municipality (233):		
TAX EQUIVALENT	1,772	16
Total (Acct. 233):	1,772	
Other Deferred Credits (253):		
Regulatory Liability	94,471	17
EMPLOYEE COMPENSATED ABSENCES	34,625	18
PUBLIC BENEFITS LOW INCOME AND ENERGY CONSERVATION	14,394	19
Total (Acct. 253):	143,490	

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)	1,298,032	786,459	0	0	2,084,491	1
Materials and Supplies	11,614	77,737	0	0	89,351	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation (110.1)	277,061	477,169	0	0	754,230	4
Customer Advances for Construction					0	5
Regulatory Liability	64,088	33,335	0	0	97,423	6
					0	7
Average Net Rate Base	968,497	353,692	0	0	1,322,189	
Net Operating Income	59,180	(13,206)	0	0	45,974	8
Net Operating Income as a percent of Average Net Rate Base	6.11%	-3.73%	N/A	N/A	3.48%	

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	66,031	34,345	0	0	100,376	1
Add credits during year:					0	2
Deduct charges:						
Miscellaneous Amortization (425)	3,885	2,020	0	0	5,905	3
Other (specify):					0	4
Balance End of Year	62,146	32,325	0	0	94,471	

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.

ACCOUNTS RECEIVABLE FROM SEWER UNILITY IS FOR METERING SERVICES. THIS AMOUNT HAS ACCUMULATED OVER THE PAST SEVERAL YEARS.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	216,913	215,958	1
Total Sales of Water	216,913	215,958	
Other Operating Revenues			
Forfeited Discounts (470)	712	675	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	2,006	2,717	6
Total Other Operating Revenues	2,718	3,392	
Total Operating Revenues	219,631	219,350	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	286	33	7
Pumping Expenses (620-625)	8,874	9,010	8
Water Treatment Expenses (630-635)	5,629	5,703	9
Transmission and Distribution Expenses (640-655)	24,381	29,442	10
Customer Accounts Expenses (901-904)	7,775	7,391	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	57,414	62,286	13
Total Operation and Maintenance Expenses	104,359	113,865	
Other Operating Expenses			
Depreciation Expense (403)	30,008	29,092	14
Amortization Expense (404-407)	0	0	15
Taxes (408)	26,084	26,784	16
Total Other Operating Expenses	56,092	55,876	
Total Operating Expenses	160,451	169,741	
NET OPERATING INCOME	59,180	49,609	

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	471	22,389	110,448	4
Commercial	50	3,340	14,437	5
Industrial				6
Total Metered Sales to General Customers (461)	521	25,729	124,885	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		81,558	8
Other Sales to Public Authorities (464)	2	2,862	10,470	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	524	28,591	216,913	

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	NONE			1
Total		<u>0</u>	<u>0</u>	

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)	81,558	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)	81,558	
Forfeited Discounts (470):		
Customer late payment charges	712	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	712	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,662	10
Other (specify):		
COPIES AND FEES	344	11
Total Other Water Revenues (474)	2,006	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)		0	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)		0	3
Maintenance of Water Source Plant (605)	286	33	4
Total Source of Supply Expenses	286	33	
PUMPING EXPENSES			
Operation Labor (620)		0	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	8,792	8,498	7
Operation Supplies and Expenses (623)		0	8
Maintenance of Pumping Plant (625)	82	512	9
Total Pumping Expenses	8,874	9,010	
WATER TREATMENT EXPENSES			
Operation Labor (630)	3,753	3,577	10
Chemicals (631)	1,283	1,246	11
Operation Supplies and Expenses (632)	538	312	12
Maintenance of Water Treatment Plant (635)	55	568	13
Total Water Treatment Expenses	5,629	5,703	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	3,319	3,492	14
Operation Supplies and Expenses (641)	4,827	5,609	15
Maintenance of Distribution Reservoirs and Standpipes (650)	1,795	4,823	16
Maintenance of Mains (651)	7,251	8,164	17
Maintenance of Services (652)	1,198	2,091	18
Maintenance of Meters (653)	3,857	3,943	19
Maintenance of Hydrants (654)	2,009	1,279	20
Maintenance of Other Plant (655)	125	41	21
Total Transmission and Distribution Expenses	24,381	29,442	

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)	1,471	1,380	22
Accounting and Collecting Labor (902)	6,304	5,939	23
Supplies and Expenses (903)		72	24
Uncollectible Accounts (904)		0	25
Total Customer Accounts Expenses	7,775	7,391	
SALES EXPENSES			
Sales Expenses (910)		0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	19,524	19,992	27
Office Supplies and Expenses (921)	3,280	3,147	28
Administrative Expenses Transferred--Credit (922)		0	29
Outside Services Employed (923)		2,481	30
Property Insurance (924)	1,494	1,356	31
Injuries and Damages (925)	5,633	4,976	32
Employee Pensions and Benefits (926)	19,928	22,391	33
Regulatory Commission Expenses (928)		0	34
Miscellaneous General Expenses (930)	4,937	2,374	35
Transportation Expenses (933)	2,618	5,569	36
Maintenance of General Plant (935)		0	37
Total Administrative and General Expenses	57,414	62,286	
Total Operation and Maintenance Expenses	104,359	113,865	

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	PLANT IN SEVICE AND INVENTORIES	23,130	23,130	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		393	373	2
Net property tax equivalent		22,737	22,757	
Social Security		3,134	3,877	3
PSC Remainder Assessment		213	150	4
Other (specify): NONE		0	0	5
Total tax expense		26,084	26,784	

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			Grant	Lafayette			1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.190635	0.202518			3
County tax rate	mills		4.253055	7.997245			4
Local tax rate	mills		5.604286	5.488910			5
School tax rate	mills		8.266335	8.781773			6
Voc. school tax rate	mills		1.936295	2.057050			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
Total tax rate	mills		20.250606	24.527496			10
Less: state credit	mills		1.365246	1.560541			11
Net tax rate	mills		18.885360	22.966955			12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.604286	5.488910			14
Combined School Tax Rate	mills		10.202630	10.838823			15
Other Tax Rate - Local	mills		0.000000	0.000000			16
Total Local & School Tax	mills		15.806916	16.327733			17
Total Tax Rate	mills		20.250606	24.527496			18
Ratio of Local and School Tax to Total	dec.		0.780565	0.665691			19
Total tax net of state credit	mills		18.885360	22.966955			20
Net Local and School Tax Rate	mills		14.741253	15.288895			21
Utility Plant, Jan. 1	\$	1,700,073	1,674,822	25,251			22
Materials & Supplies	\$	11,385	11,385	0			23
Subtotal	\$	1,711,458	1,686,207	25,251			24
Less: Plant Outside Limits	\$	0	0	0			25
Taxable Assets	\$	1,711,458	1,686,207	25,251			26
Assessment Ratio	dec.		0.890217	0.837965			27
Assessed Value	\$	1,522,250	1,501,090	21,159			28
Net Local & School Rate	mills		14.741253	15.288895			29
Tax Equiv. Computed for Current Year	\$	22,451	22,128	324			30
Tax Equivalent per 1994 PSC Report	\$	23,130					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	23,130					34

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	350		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)	158,037		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	158,387	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	68,164		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	79,833		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	147,997	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	4,497		23
Total Water Treatment Plant	4,497	0	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			350 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)			158,037 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	158,387
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			68,164 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			79,833 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	147,997
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			4,497 23
Total Water Treatment Plant	0	0	4,497

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)	208		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	235,025		26
Transmission and Distribution Mains (343)	552,185		27
Fire Mains (344)	0		28
Services (345)	0		29
Meters (346)	59,939	1,429	30
Hydrants (348)	67,498		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	914,855	1,429	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	3,256		35
Computer Equipment (391.1)	7,322	202	36
Transportation Equipment (392)	38,531		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	13,452		39
Laboratory Equipment (395)	5,765		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	1,158		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	2,297		44
Other Tangible Property (399)	0		45
Total General Plant	71,781	202	
Total utility plant in service directly assignable	1,297,517	1,631	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	1,297,517	1,631	

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)			208 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			235,025 26
Transmission and Distribution Mains (343)			552,185 27
Fire Mains (344)			0 28
Services (345)			0 29
Meters (346)	600		60,768 30
Hydrants (348)			67,498 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	600	0	915,684
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			3,256 35
Computer Equipment (391.1)			7,524 36
Transportation Equipment (392)			38,531 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			13,452 39
Laboratory Equipment (395)			5,765 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			1,158 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			2,297 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	71,983
Total utility plant in service directly assignable	600	0	1,298,548
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	600	0	1,298,548

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)	0		26
Transmission and Distribution Mains (343)	331,852		27
Fire Mains (344)	0		28
Services (345)	68,704	700	29
Meters (346)	0		30
Hydrants (348)	2,000		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	402,556	700	
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	402,556	700	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	402,556	700	

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)			0 26
Transmission and Distribution Mains (343)			331,852 27
Fire Mains (344)			0 28
Services (345)			69,404 29
Meters (346)			0 30
Hydrants (348)			2,000 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	403,256
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	403,256
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	403,256

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

Sources of Water Supply					
Month	Purchased Water Gallons (000's)	Surface Water Gallons (000's)	Ground Water Gallons (000's)	Total Gallons All Methods (000's)	
(a)	(b)	(c)	(d)	(e)	
January			2,407	2,407	1
February			2,278	2,278	2
March			2,407	2,407	3
April			2,414	2,414	4
May			3,089	3,089	5
June			2,721	2,721	6
July			2,632	2,632	7
August			2,843	2,843	8
September			2,387	2,387	9
October			2,652	2,652	10
November			2,347	2,347	11
December			2,604	2,604	12
Total annual pumpage	0	0	30,781	30,781	
Less: Water sold				28,591	13
Volume pumped but not sold				2,190	14
Volume sold as a percent of volume pumped				93%	15
Volume used for water production, water quality and system maintenance				664	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				664	19
Volume pumped but unaccounted for				1,526	20
Percent of water lost				5%	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.)				159	24
Date of maximum: 5/18/2007					25
Cause of maximum:					26
FLUSHING					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				4	27
Date of minimum: 2/3/2007					28
Total KWH used for pumping for the year				92,600	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)	
MAIN & 21 ST	002	1,000	10	85,000	Yes	1
26TH & DETROIT ST	003	1,000	10	90,400	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	2	3		1
Location	MAIN & 21ST	DETROIT ST		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	SIMMONS	LAYNE		5
Year Installed	1997	1991		6
Type	CENTRIFUGAL	CENTRIFUGAL		7
Actual Capacity (gpm)	300	435		8
Pump Motor or Standby Engine Mfr	FRANKLIN	G E		10
Year Installed	1997	1991		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	60	50		13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	2		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S		3
Year constructed	1978		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	127		6
Total capacity in gallons (actual)	200,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.4320		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	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)	
P	D	2.000	280	0	0	0	280	1
M	D	3.000	100	0	0	0	100	2
A	D	4.000	0	0	0	0	0	3
P	D	4.000	0	0	0	0	0	4
M	D	6.000	10,553	0	0	0	10,553	5
P	D	6.000	13,156	0	0	0	13,156	6
M	D	8.000	415	0	0	0	415	7
P	D	8.000	21,355	0	0	0	21,355	8
Total Within Municipality			45,859	0	0	0	45,859	
Total Utility			45,859	0	0	0	45,859	

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	1.000	45	1	0	0	46		1
M	1.500	4	0	0	0	4		2
M	1.750	413	0	0	0	413		3
P	2.000	5	0	0	0	5		4
M	2.000	9	0	0	0	9		5
M	2.500	1	0	0	0	1		6
M	3.000	3	0	0	0	3		7
Total Utility		480	1	0	0	481	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	504	13	8	0	509	81	1
1.000	9	0	0	0	9	1	2
1.500	4	0	0	0	4	0	3
2.000	6	0	0	0	6	0	4
3.000	2	0	0	0	2	0	5
Total:	525	13	8	0	530	82	

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	460	41	1	7	0	0	509	1
1.000	2	6	0	1	0	0	9	2
1.500	0	2	0	2	0	0	4	3
2.000	0	4	1	1	0	0	6	4
3.000	0	0	0	2	0	0	2	5
Total:	462	53	2	13	0	0	530	

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	84				84	2
Total Fire Hydrants	84	0	0	0	84	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year:	84
Number of distribution system valves end of year:	190
Number of distribution valves operated during year:	71

WATER OPERATING SECTION FOOTNOTES

Water Services (Page W-18)

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

ADDITIONS WERE FINANCED BY CUSTOMERS.

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

UTILITY PERSONNEL REPORT THAT THERE ARE NO UTILITY-OWNED SERVICES NOT IN SERVICE AT THE END OF THE YEAR.

Meters (Page W-19)

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

YES

Hydrants and Distribution System Valves (Page W-20)

General footnotes

Water superintendent was not able to operate 50% of valves due to time constraints.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Electricity			
Sales of Electricity (440-448)	709,407	634,221	1
Total Sales of Electricity	709,407	634,221	
Other Operating Revenues			
Forfeited Discounts (450)	2,791	2,927	2
Miscellaneous Service Revenues (451)	0	0	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	3,052	3,052	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	0	1,088	7
Amortization of Construction Grants (457)	0	0	8
Total Other Operating Revenues	5,843	7,067	
Total Operating Revenues	715,250	641,288	
Operation and Maintenance Expenses			
Power Production Expenses (500-546)	530,952	479,126	9
Transmission Expenses (550-553)	0	0	10
Distribution Expenses (560-576)	46,096	23,694	11
Customer Accounts Expenses (901-904)	7,763	7,630	12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-935)	84,553	84,975	14
Total Operation and Maintenance Expenses	669,364	595,425	
Other Expenses			
Depreciation Expense (403)	42,275	39,125	15
Amortization Expense (404-407)	0	0	16
Taxes (408)	16,817	15,857	17
Total Other Expenses	59,092	54,982	
Total Operating Expenses	728,456	650,407	
NET OPERATING INCOME	(13,206)	(9,119)	

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	2,791	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	2,791	
Miscellaneous Service Revenues (451):		
NONE		3
Total Miscellaneous Service Revenues (451)	0	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
POLE RENT	3,052	5
Total Rent from Electric Property (454)	3,052	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
NONE		7
Total Other Electric Revenues (456)	0	
Amortization of Construction Grants (457):		
NONE		8
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
POWER PRODUCTION EXPENSES			
STEAM POWER GENERATION EXPENSES			
Operation Supervision and Labor (500)	0		1
Fuel (501)	0		2
Operation Supplies and Expenses (502)	0		3
Steam from Other Sources (503)	0		4
Steam Transferred -- Credit (504)	0		5
Maintenance of Steam Production Plant (506)	0		6
Total Steam Power Generation Expenses	0	0	
HYDRAULIC POWER GENERATION EXPENSES			
Operation Supervision and Labor (530)	0		7
Water for Power (531)	0		8
Operation Supplies and Expenses (532)	0		9
Maintenance of Hydraulic Production Plant (535)	0		10
Total Hydraulic Power Generation Expenses	0	0	
OTHER POWER GENERATION EXPENSES			
Operation Supervision and Labor (538)	0		11
Fuel (539)	0		12
Operation Supplies and Expenses (540)	0		13
Maintenance of Other Power Production Plant (543)	0		14
Total Other Power Generation Expenses	0	0	
OTHER POWER SUPPLY EXPENSES			
Purchased Power (545)	530,952	479,126	15
Other Expenses (546)	0		16
Total Other Power Supply Expenses	530,952	479,126	
Total Power Production Expenses	530,952	479,126	
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)		25	21
Line and Station Supplies and Expenses (562)	1,170	881	22
Street Lighting and Signal System Expenses (565)	196	509	23
Meter Expenses (566)	2,249	0	24
Customer Installations Expenses (567)	1,306	1,566	25
Miscellaneous Distribution Expenses (569)		215	26
Maintenance of Structures and Equipment (571)	7,620	1,022	27
Maintenance of Lines (572)	23,594	9,065	28
Maintenance of Line Transformers (573)	2,154	3,356	29
Maintenance of Street Lighting and Signal Systems (574)	2,338	5,122	30
Maintenance of Meters (575)	2,218	1,933	31
Maintenance of Miscellaneous Distribution Plant (576)	3,251	0	32
Total Distribution Expenses	46,096	23,694	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	1,479	1,381	33
Accounting and Collecting Labor (902)	6,284	6,177	34
Supplies and Expenses (903)		72	35
Uncollectible Accounts (904)		0	36
Total Customer Accounts Expenses	7,763	7,630	
SALES EXPENSES			
Sales Expenses (910)	0	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)	27,153	25,145	38
Office Supplies and Expenses (921)	2,916	2,898	39
Administrative Expenses Transferred -- Credit (922)	0	0	40
Outside Services Employed (923)		2,390	41
Property Insurance (924)	1,494	1,356	42
Injuries and Damages (925)	6,339	4,976	43
Employee Pensions and Benefits (926)	30,482	30,648	44
Regulatory Commission Expenses (928)		0	45
Miscellaneous General Expenses (930)	10,372	5,509	46
Transportation Expenses (933)	5,797	12,053	47
Maintenance of General Plant (935)		0	48
Total Administrative and General Expenses	84,553	84,975	
Total Operation and Maintenance Expenses	669,364	595,425	

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		12,090	11,124	1
Social Security	PAYROLL	4,031	4,050	2
Wisconsin Gross Receipts Tax			0	3
PSC Remainder Assessment	DEPARTMENTAL GROSS REVENUES	696	683	4
Other (specify): NONE			0	5
Total tax expense		<u>16,817</u>	<u>15,857</u>	

PROPERTY TAX EQUIVALENT (ELECTRIC)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Grant	Lafayette			1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.190635	0.202518			3
County tax rate	mills		4.253055	7.997245			4
Local tax rate	mills		5.604286	5.488910			5
School tax rate	mills		8.266335	8.781773			6
Voc. school tax rate	mills		1.936295	2.057050			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
Total tax rate	mills		20.250606	24.527496			10
Less: state credit	mills		1.365246	1.560541			11
Net tax rate	mills		18.885360	22.966955			12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.604286	5.488910			14
Combined School Tax Rate	mills		10.202630	10.838823			15
Other Tax Rate - Local	mills		0.000000	0.000000			16
Total Local & School Tax	mills		15.806916	16.327733			17
Total Tax Rate	mills		20.250606	24.527496			18
Ratio of Local and School Tax to Total	dec.		0.780565	0.665691			19
Total tax net of state credit	mills		18.885360	22.966955			20
Net Local and School Tax Rate	mills		14.741253	15.288895			21
Utility Plant, Jan. 1	\$	842,159	827,173	14,986			22
Materials & Supplies	\$	79,449	79,449				23
Subtotal	\$	921,608	906,622	14,986			24
Less: Plant Outside Limits	\$	0	0	0			25
Taxable Assets	\$	921,608	906,622	14,986			26
Assessment Ratio	dec.		0.890217	0.837965			27
Assessed Value	\$	819,648	807,090	12,558			28
Net Local & School Rate	mills		14.741253	15.288895			29
Tax Equiv. Computed for Current Year	\$	12,090	11,898	192			30
Tax Equivalent per 1994 PSC Report	\$	10,854					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	12,090					34

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

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

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

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

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
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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)	100		34
Structures and Improvements (361)	1,797		35
Station Equipment (362)	13,988		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	16,282		38
Overhead Conductors and Devices (365)	95,217		39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	221,690	7,244	41
Line Transformers (368)	166,241	30,272	42
Services (369)	7,387		43
Meters (370)	37,508	2,616	44
Installations on Customers' Premises (371)	1,369	1,048	45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	31,883	967	47
Total Distribution Plant	593,462	42,147	
GENERAL PLANT			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	422		49
Office Furniture and Equipment (391)	3,385		50
Computer Equipment (391.1)	7,159	202	51
Transportation Equipment (392)	139,666	81,760	52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	8,688		54

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			100 34
Structures and Improvements (361)			1,797 35
Station Equipment (362)			13,988 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			16,282 38
Overhead Conductors and Devices (365)			95,217 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)	2,415		226,519 41
Line Transformers (368)	11,700		184,813 42
Services (369)			7,387 43
Meters (370)	1,275		38,849 44
Installations on Customers' Premises (371)			2,417 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			32,850 47
Total Distribution Plant	15,390	0	620,219
GENERAL PLANT			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			422 49
Office Furniture and Equipment (391)			3,385 50
Computer Equipment (391.1)			7,361 51
Transportation Equipment (392)	60,000		161,426 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			8,688 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)	205		55
Power Operated Equipment (396)	0		56
Communication Equipment (397)	1,158		57
Miscellaneous Equipment (398)	4,380		58
Other Tangible Property (399)	3,575		59
Total General Plant	168,638	81,962	
Total utility plant in service directly assignable	762,100	124,109	
Common Utility Plant Allocated to Electric Department	0		60
Total utility plant in service	762,100	124,109	

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)			205 55
Power Operated Equipment (396)			0 56
Communication Equipment (397)			1,158 57
Miscellaneous Equipment (398)			4,380 58
Other Tangible Property (399)			3,575 59
Total General Plant	60,000	0	190,600
Total utility plant in service directly assignable	75,390	0	810,819
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	75,390	0	810,819

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)	0	38
Overhead Conductors and Devices (365)	63,623	39
Underground Conduit (366)	0	40
Underground Conductors and Devices (367)	0	41
Line Transformers (368)	0	42
Services (369)	16,436	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	80,059	0
GENERAL PLANT		
Land and Land Rights (389)	0	48
Structures and Improvements (390)	0	49
Office Furniture and Equipment (391)	0	50
Computer Equipment (391.1)	0	51
Transportation Equipment (392)	0	52
Stores Equipment (393)	0	53
Tools, Shop and Garage Equipment (394)	0	54

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			0 34
Structures and Improvements (361)			0 35
Station Equipment (362)			0 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			0 38
Overhead Conductors and Devices (365)			63,623 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			0 41
Line Transformers (368)			0 42
Services (369)			16,436 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	80,059
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	80,059	0	
Common Utility Plant Allocated to Electric Department	0		60
Total utility plant in service	80,059	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)
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	80,059
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	0	0	80,059

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)	557				557	1
7.2/12.5 kV (12kV)					0	2
14.4/24.9 kV (25kV)					0	3
Other:						
NONE					0	4
Underground Lines						
2.4/4.16 kV (4kV)	1				1	5
7.2/12.5 kV (12kV)					0	6
14.4/24.9 kV (25kV)					0	7
Other:						
NONE					0	8
Primary Distribution System Voltage(s) -- Rural						
Pole Lines						
2.4/4.16 kV (4kV)					0	9
7.2/12.5 kV (12kV)					0	10
14.4/24.9 kV (25kV)					0	11
Other:						
NONE					0	12
Underground Lines						
2.4/4.16 kV (4kV)					0	13
7.2/12.5 kV (12kV)					0	14
14.4/24.9 kV (25kV)					0	15
Other:						
NONE					0	16
Transmission System						
Pole Lines						
34.5 kV					0	17
69 kV					0	18
115 kV					0	19
138 kV					0	20
Other:						
NONE					0	21
Underground Lines						
34.5 kV					0	22
69 kV					0	23
115 kV					0	24
138 kV					0	25
Other:						
NONE					0	26

RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)
Customers added on rural lines during year:	1
Farm Customers	2
Nonfarm Customers	3
Total	0 4
Customers on rural lines at end of year:	5
Rural Customers (served at rural rates):	6
Farm	2 7
Nonfarm	6 8
Total	8 9
Customers served at other than rural rates:	10
Farm	11
Nonfarm	12
Total	0 13
Total customers on rural lines at end of year	8 14

MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	1,456	Friday	12/08/2006	19:00	739	1
February	02	1,534	Thursday	02/08/2007	20:00	861	2
March	03	1,438	Thursday	02/15/2007	20:00	706	3
April	04	1,306	Wednesday	04/04/2007	20:00	642	4
May	05	1,105	Monday	05/14/2007	15:00	582	5
June	06	1,342	Wednesday	06/13/2007	19:00	600	6
July	07	1,725	Tuesday	06/26/2007	18:00	728	7
August	08	1,757	Monday	08/13/2007	17:00	850	8
September	09	1,887	Tuesday	08/28/2007	19:00	731	9
October	10	1,486	Wednesday	09/12/2007	18:00	625	10
November	11	1,315	Monday	10/22/2007	19:00	674	11
December	12	1,567	Tuesday	12/04/2007	19:00	765	12
Total		17,918				8,503	

System Name HAZEL GREEN LIGHT AND WATER

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

Type of Reading	Supplier
15 minutes integrated	ALLIANT

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	0	7
Purchases	8,503	8
Interchanges:		9
In (gross)		10
Out (gross)		11
Net	0	12
Transmission for/by others (wheeling):		13
Received		14
Delivered		15
Net	0	16
Total Source of Energy	8,503	17
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	7,968	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility		20
Common (office, shops, garages, etc. serving 2 or more util. depts.)		21
Total Used by Company	0	22
Total Sold and Used	7,968	23
Energy Losses:		
Transmission Losses (if applicable)		24
Distribution Losses	535	25
Total Energy Losses	535	26
Loss Percentage (% Total Energy Losses of Total Source of Energy)	6.2919%	27
Total Disposition of Energy	8,503	28

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)
Residential Sales				
RESIDENTIAL	RG-1	526	4,668	1
Total Sales for Residential Sales		526	4,668	
Commercial & Industrial				
INDUSTRIAL	CP-1	7	1,469	2
COMMERCIAL	GS-1	89	1,674	3
Total Sales for Commercial & Industrial		96	3,143	
Public Street & Highway Lighting				
PUBLIC STREET AND HIGHWAY LIGHTING	MS-1	1	157	4
Total Sales for Public Street & Highway Lighting		1	157	
Sales for Resale				
NONE				5
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		623	7,968	

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)	
		360,041	49,838	409,879	1
0	0	360,041	49,838	409,879	
5,144		117,753	17,013	134,766	2
		128,540	17,976	146,516	3
5,144	0	246,293	34,989	281,282	
		16,537	1,709	18,246	4
0	0	16,537	1,709	18,246	
				0	5
0	0	0	0	0	
5,144	0	622,871	86,536	709,407	

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	ALLIANT				1
Point of Delivery	HAZEL GREEN S. S.				2
Type of Power Purchased (firm, dump, etc.)	FIRM				3
Voltage at Which Delivered	2400/4160Y				4
Point of Metering	SUB				5
Total of 12 Monthly Maximum Demands -- kW	19,109				6
Average load factor	60.9338%				7
Total Cost of Purchased Power	530,952				8
Average cost per kWh	0.0625				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	329	410			12
February	373	487			13
March	326	379			14
April	308	334			15
May	266	316			16
June	289	311			17
July	345	382			18
August	421	429			19
September	357	374			20
October	302	323			21
November	304	370			22
December	347	418			23
Total kWh (000)	3,967	4,533			24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

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

PRODUCTION STATISTICS

Particulars
(a)

Plant
(b)

Plant
(c)

Plant
(d)

Plant
(e)

NONE

STEAM PRODUCTION PLANTS

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

Boilers

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

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

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

STEAM PRODUCTION PLANTS (cont.)

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

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

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

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

1

HYDRAULIC GENERATING PLANTS

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

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

NONE

HYDRAULIC GENERATING PLANTS (cont.)

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

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

SUBSTATION EQUIPMENT

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

Particulars (a)	(b)	(c)	Utility Designation			(f)
			(d)	(e)		
Name of Substation	1					1
Voltage--High Side	7,200					2
Voltage--Low Side	2,400					3
Num. Main Transformers in Operation	3					4
Total Capacity of Transformers in kVA	5,499					5
Number of Spare Transformers on Hand	0					6
15-Minute Maximum Demand in kW	1,887					7
Dt and Hr of Such Maximum Demand	08/28/2007					8
	19:00					9
Kwh Output	7,737					10

SUBSTATION EQUIPMENT (continued)

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

SUBSTATION EQUIPMENT (continued)

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

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	737	181	9,269	1
Acquired during year	36	17	745	2
Total	773	198	10,014	3
Retired during year	51	13	460	4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	722	185	9,554	6
Number end of year accounted for as follows:				7
In customers' use	609	163	8,637	8
In utility's use				9
				10
Locked meters on customers' premises				11
In stock	113	22	917	12
Total end of year	722	185	9,554	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				
				1
Sodium Vapor	100	20	9,360	2
Sodium Vapor	150	16	11,200	3
Sodium Vapor	250	99	117,500	4
Sodium Vapor	400	4	7,700	5
Total		139	145,760	
Ornamental				
Sodium Vapor	250	8	5,900	6
Total		8	5,900	
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.

TRANSPORTATION EXPENSE (933) DECREASE CAUSED BY A MAJOR REPAIR THE BOOM TRUCK IN 2006.

MAINTENANCE OF LINES (572) EXPENDITURES INCREASED AS A RESULT OF UTILITY PERSONNEL DETERMINATION OF CONDITIONS EXISTING WHICH DICTATED THAT REPAIRS WERE NECESSARY.

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

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

THERE ARE NO CUSTOMERS OUTSIDE THE MUNICIPAL BOUNDARY.

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

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

ACCOUNT 392 CONTAINS AN ADDITION FOR THE COST OF A NEW HYDRAULIC BOOM SERVICE TRUCK.

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

ACCOUNT 392 CONTAINS AN ENTRY TO REMOVE THE COST OF THE OLD, REPLACED HYDRAULIC BOOM SERVICE TRUCK.
