



3013 (02-02-05)

ANNUAL REPORT

OF

Name: LODI MUNICIPAL LIGHT AND WATER UTILITY

Principal Office: 130 SOUTH MAIN STREET
LODI, WI 53555

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: LODI MUNICIPAL LIGHT AND WATER UTILITY

Utility Address: 130 SOUTH MAIN STREET

LODI, WI 53555

When was utility organized? 12/1/1984

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: GARY L. WALDEN

Title: ACTING DIRECTOR OF FINANCE

Office Address:

130 SOUTH MAIN STREET

LODI, WI 53555

Telephone: (608) 592 - 3247 EXT 25

Fax Number: (608) 592 - 3271

E-mail Address: gwalden@wppisys.org

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

Name: MIKE BILKEY

Title: UTILITY COMMISSION PRESIDENT

Office Address:

204 LODI STREET

LODI, WI 53555

Telephone: (608) 592 - 3008

Fax Number:

E-mail Address:

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

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

Name: JAMES BLOCK

Title: PARTNER

Office Address: JOHNSON BLOCK AND COMPANY INC

49 KESSEL COURT SUITE 210

MADISON, WI 53711

Telephone: (608) 274 - 2002

Fax Number: (608) 274 - 4320

E-mail Address: jblock@johnsonblock.com

Date of most recent audit report: 12/31/2007

Period covered by most recent audit: 1-1-2007 TO 12-31-2007

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: KENNAN BUHR
Title: UTILITY SUPERINTENDENT

Office Address:
113 S. MAIN STREET
LODI, WI 53555

Telephone: (608) 592 - 3246 EXT 17
Fax Number: (608) 592 - 3271 EXT

E-mail Address: KBuhr@wppisys.org

Name: KENNAN BUHR
Title: UTILITY OPERATIONS MANAGER

Office Address:
130 SOUTH MAIN STREET
LODI, WI 53555

Telephone: (608) 592 - 3246 EXT 17
Fax Number: (592) 392 - 3271

E-mail Address: kbuhr@wppisys.org

Name of utility commission/committee: Lodi Utility Commission

Names of members of utility commission/committee:

- MR MIKE BILKEY, PRESIDENT
- MR STEVE BROKISH
- MR TREVOR HOVDE
- MR CHRIS MICHEL
- MR JIM MITCHELL
- MR PETER SCHMITZ
- MR MIKE SMITH

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	3,323,583	2,984,993	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	2,387,221	2,091,500	2
Depreciation Expense (403)	265,593	289,372	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	201,748	193,247	5
Total Operating Expenses	2,854,562	2,574,119	
Net Operating Income	469,021	410,874	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	469,021	410,874	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	47,296	50,326	10
Miscellaneous Nonoperating Income (421)	175,791	53,067	11
Total Other Income	223,087	103,393	
Total Income	692,108	514,267	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(22,183)	(22,183)	12
Other Income Deductions (426)	53,481	50,416	13
Total Miscellaneous Income Deductions	31,298	28,233	
Income Before Interest Charges	660,810	486,034	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	153,599	161,829	14
Amortization of Debt Discount and Expense (428)	6,371	7,169	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	159,970	168,998	
Net Income	500,840	317,036	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	4,164,975	3,854,076	20
Balance Transferred from Income (433)	500,840	317,036	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)	904	6,137	25
Total Unappropriated Earned Surplus End of Year (216)	4,664,911	4,164,975	

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	3,323,583		3,323,583	1
Total (Acct. 400):	3,323,583	0	3,323,583	
Operation and Maintenance Expense (401-402):				
Derived	2,387,221		2,387,221	2
Total (Acct. 401-402):	2,387,221	0	2,387,221	
Depreciation Expense (403):				
Derived	265,593		265,593	3
Total (Acct. 403):	265,593	0	265,593	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	201,748		201,748	5
Total (Acct. 408):	201,748	0	201,748	
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:	469,021	0	469,021	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE	0		0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	10
Total (Acct. 418):	0	0	0	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
INTEREST INCOME	47,296	0	47,296 11
Total (Acct. 419):	47,296	0	47,296
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	[REDACTED]	136,414	136,414 12
Contributed Plant - Electric	[REDACTED]	21,677	21,677 13
WEST SIDE WATER IMPACT FEES	0	17,700	17,700 14
Total (Acct. 421):	0	175,791	175,791
TOTAL OTHER INCOME:	47,296	175,791	223,087
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(22,183)	[REDACTED]	(22,183) 15
NONE	0	0	0 16
Total (Acct. 425):	(22,183)	0	(22,183)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	10,294	10,294 17
Depreciation Expense on Contributed Plant - Electric	[REDACTED]	42,702	42,702 18
MEUW MEMBERSHIP DUES 30 PERCENT	485	0	485 19
Total (Acct. 426):	485	52,996	53,481
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(21,698)	52,996	31,298
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	153,599	[REDACTED]	153,599 20
Total (Acct. 427):	153,599	0	153,599
Amortization of Debt Discount and Expense (428):			
AMORTIZATION OF DEBT DISCOUNT	6,371	[REDACTED]	6,371 21
Total (Acct. 428):	6,371	0	6,371
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	0	[REDACTED]	0 23
Total (Acct. 430):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	0		0 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:	159,970	0	159,970
NET INCOME:	378,045	122,795	500,840
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	2,782,340	1,382,635	4,164,975 26
Total (Acct. 216):	2,782,340	1,382,635	4,164,975
Balance Transferred from Income (433):			
Derived	378,045	122,795	500,840 27
Total (Acct. 433):	378,045	122,795	500,840
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):			
INSTALL CHRISTMAS LIGHTS FOR CITY	904	0	904 31
Total (Acct. 439)--Debit:	904	0	904
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	3,159,481	1,505,430	4,664,911

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	553,925	2,769,658	0	0	3,323,583	1
Less: interdepartmental sales	2,004	35,624	0	0	37,628	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	8	(97)			(89)	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	551,913	2,734,131	0	0	3,286,044	

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	65,372	9,858	75,230	1
Electric operating expenses	150,743	22,733	173,476	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	18,151	2,737	20,888	8
Electric utility plant accounts	49,617	7,483	57,100	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	42,811	(42,811)	0	18
All other accounts			0	19
Total Payroll	326,694	0	326,694	

FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	2	1
Electric	5.5	2
Gas		3
Sewer	0.5	4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	11,220,073	10,656,097	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	2,770,603	2,544,176	2
Net Utility Plant	8,449,470	8,111,921	
Utility Plant Acquisition Adjustments (117-118)		0	3
Other Utility Plant Adjustments (119)		0	4
Total Net Utility Plant	8,449,470	8,111,921	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Special Funds (125-128)	50,000	50,000	9
Total Other Property and Investments	50,000	50,000	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	150	565,410	10
Special Deposits (132-134)	366,508	573,147	11
Working Funds (135)	579,110		12
Temporary Cash Investments (136)	150,000		13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	271,137	295,498	15
Other Accounts Receivable (143)	2,262	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	31,215	24,413	18
Materials and Supplies (151-163)	160,822	171,307	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	1,561,204	1,629,775	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	91,785	40,979	24
Other Deferred Debits (182-186)	0	0	25
Total Deferred Debits	91,785	40,979	
Total Assets and Other Debits	10,152,459	9,832,675	

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)	1,203,468	1,203,468	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	4,664,911	4,164,975	28
Total Proprietary Capital	5,868,379	5,368,443	
LONG-TERM DEBT			
Bonds (221-222)	3,382,030	3,530,975	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	3,382,030	3,530,975	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	201,416	158,359	33
Payables to Municipality (233)	(10,717)	23,148	34
Customer Deposits (235)	100		35
Taxes Accrued (236)	295,506	311,343	36
Interest Accrued (237)	29,122	36,398	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)	4,345	5,506	40
Miscellaneous Current and Accrued Liabilities (242)	3,402	2,978	41
Total Current and Accrued Liabilities	523,174	537,732	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	378,876	395,525	44
Total Deferred Credits	378,876	395,525	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	10,152,459	9,832,675	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	4,519,738	0	0	6,136,359	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	3,813,813	0	0	5,216,563	2
Utility Plant in Service - Contributed Plant (101.2)	930,758	0	0	1,227,295	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)	45,501			(13,857)	9
Total Utility Plant	4,790,072	0	0	6,430,001	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	684,223	0	0	1,404,964	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	135,478	0	0	545,938	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					12
Accumulated Provision for Depreciation of Property Held for Future Use (113)					13
Accumulated Provision for Amortization of Utility Plant in Service (114)					14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					15
Accumulated Provision for Amortization of Property Held for Future Use (116)					16
Total Accumulated Provision	819,701	0	0	1,950,902	
Net Utility Plant	3,970,371	0	0	4,479,099	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 111.1)**

Depreciation Accruals (Credits) during the year (111.1):

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 (111.1)	608,966	1,306,791			1,915,757	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	91,843	173,750			265,593	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	0			0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	91,843	173,750	0	0	265,593	16
Debits during year						17
Book cost of plant retired	16,585	75,577			92,162	18
Cost of removal	0	0			0	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
Total debits	16,585	75,577	0	0	92,162	25
Balance end of year (111.1)	684,224	1,404,964	0	0	2,089,188	26

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 111.2)

Depreciation Accruals (Credits) during the year (111.1):

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 (111.1)	125,184	503,235			628,419	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	10,294	42,702			52,996	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	0			0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	10,294	42,702	0	0	52,996	16
Debits during year						17
Book cost of plant retired	0	0			0	18
Cost of removal	0	0			0	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.1)	135,478	545,937	0	0	681,415	26

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 (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			139,376		139,376	149,861	3
Total Electric Utility					139,376	149,861	

Account	Total End of Year	Amount Prior Year	
Electric utility total	139,376	149,861	1
Water utility (154)	21,446	21,446	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	160,822	171,307	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1998 G.O. REFUNDING BONDS	1,512	428	3,163	1
2001 MORTGAGE REVENUE BONDS	1,335	428	9,545	2
2003 MORTGAGE REVENUE BONDS	2,435	428	22,989	3
2007 G. O. REFUNDING BONDS	56,088	0	56,088	4
Total			91,785	
Unamortized premium on debt (251)				
NONE				5
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	1,203,468	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>1,203,468</u></u>	

BONDS (ACCTS. 221 AND 222)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1998 GO REFUNDING BONDS	10/15/1998	10/15/2012	4.17%	108,060	1
1999 GO BONDS	09/01/1999	05/01/2009	5.12%	125,000	2
2001 MORTGAGE REVENUE BONDS	02/01/2001	05/01/2021	4.84%	365,000	3
2003 MORTGAGE REVENUE BONDS	06/01/2003	05/01/2023	4.03%	1,590,000	4
2004 STFL	08/24/2004	03/15/2024	5.00%	181,803	5
2005 STFL	08/25/2005	03/15/2025	4.50%	72,167	6
2007 GO REFUNDING BONDS	12/07/2007	05/01/2019	3.86%	940,000	7
Total Bonds (Account 221):				3,382,030	
Total Reacquired Bonds (Account 222)				0	8

Net amount of bonds outstanding December 31: 3,382,030

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)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	311,343	1
Accruals:		
Charged water department expense	78,233	2
Charged electric department expense	118,771	3
Charged sewer department expense	0	4
Other (explain):		
NONE		5
Total Accruals and other credits	197,004	
Taxes paid during year:		
County, state and local taxes	177,519	6
Social Security taxes	27,682	7
PSC Remainder Assessment	4,326	8
Other (explain):		
GROSS REVENUE	3,314	9
Total payments and other debits	212,841	
Balance end of year	295,506	

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)					
2003 MRB'S	10,550	55,284	57,809	8,025	1
1998 GO REFUNDING	1,131	5,716	6,170	677	2
1999 GO BONDS	9,630	56,416	59,026	7,020	3
2001 MRB'S	3,075	17,894	18,761	2,208	4
2004 BOARD OF COMM OF PLUBLIC LAND	7,461	9,425	11,912	4,974	5
2005 BOARD OF COMM OF PLUBLIC LAND	4,551	5,103	7,197	2,457	6
2007 GO REFUNDING		3,761		3,761	7
Subtotal	36,398	153,599	160,875	29,122	
Advances from Municipality (223)					
NONE	0			0	8
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
PENSION LOAN	0			0	9
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	10
Subtotal	0	0	0	0	
Total	36,398	153,599	160,875	29,122	

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	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
DEPRECIATION FUND FOR BONDS	50,000	4
Total (Acct. 126):	50,000	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE		6
Total (Acct. 132):	0	
Other Special Deposits (134):		
BOND RESERVE ACCOUNT	181,293	7
REDEMPTION ACCOUNT FOR BOND PAYMENTS	161,256	8
COMMITTMENT TO COMMUNITY FUNDS	23,959	9
Total (Acct. 134):	366,508	
Notes Receivable (141):		
NONE		10
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	39,331	11
Electric	231,806	12
Sewer (Regulated)		13
Other (specify):		
NONE		14
Total (Acct. 142):	271,137	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		15
Merchandising, jobbing and contract work	2,262	16
Other (specify):		

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)
Other Accounts Receivable (143):		
NONE		17
Total (Acct. 143):		2,262
Receivables from Municipality (145):		
RECEIVABLES FROM MUNICIPALITY TAX COLLECTIONS	10,009	18
RECEIVABLES FROM MUNICIPAL GENERAL FUND	21,206	19
Total (Acct. 145):		31,215
Prepayments (165):		
NONE		20
Total (Acct. 165):		0
Extraordinary Property Losses (182):		
NONE		21
Total (Acct. 182):		0
Preliminary Survey and Investigation Charges (183):		
NONE		22
Total (Acct. 183):		0
Clearing Accounts (184):		
NONE		23
Total (Acct. 184):		0
Temporary Facilities (185):		
NONE		24
Total (Acct. 185):		0
Miscellaneous Deferred Debits (186):		
NONE		25
Total (Acct. 186):		0
Payables to Municipality (233):		
DUE TO GENERAL FUND	(10,717)	26
Total (Acct. 233):		(10,717)
Other Deferred Credits (253):		
Regulatory Liability	354,916	27
LOW INCOME ASSISTANCE	5,605	28
ENERGY CONSERVATION	18,355	29
Total (Acct. 253):		378,876

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	3,763,592	4,935,490	0	0	8,699,082	1
Materials and Supplies	21,446	144,618	0	0	166,064	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	646,595	1,355,877	0	0	2,002,472	4
Customer Advances for Construction					0	5
Regulatory Liability	74,580	291,427	0	0	366,007	6
NONE					0	7
Average Net Rate Base	3,063,863	3,432,804	0	0	6,496,667	
Net Operating Income	180,606	288,415	0	0	469,021	8
Net Operating Income as a percent of						
Average Net Rate Base	5.89%	8.40%	N/A	N/A	7.22%	

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	76,840	300,259	0	0	377,099	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	4,520	17,663	0	0	22,183	3
Other (specify):						
NONE					0	4
Balance End of Year	72,320	282,596	0	0	354,916	

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 \$10,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

RECEIVABLES FROM MUNICIPALITY TAX COLLECTIONS: Uncollected delinquent utility bills rolled to the city 2007 tax roll.

RECEIVABLES FROM MUNICIPAL GENERAL FUND: This balance represents funds owed the water utility for transactions that occurred late December 2007 and accounted for in 2008.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	534,846	529,182	1
Total Sales of Water	534,846	529,182	
Other Operating Revenues			
Forfeited Discounts (470)	1,029	1,194	2
Miscellaneous Service Revenues (471)	9	16	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	18,041	13,769	6
Total Other Operating Revenues	19,079	14,979	
Total Operating Revenues	553,925	544,161	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	14,160	21,551	7
Pumping Expenses (620-633)	32,770	41,952	8
Water Treatment Expenses (640-652)	3,268	4,340	9
Transmission and Distribution Expenses (660-678)	67,287	34,302	10
Customer Accounts Expenses (901-905)	21,656	18,700	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-932)	64,101	54,049	13
Total Operation and Maintenance Expenses	203,242	174,894	
Other Operating Expenses			
Depreciation Expense (403)	91,843	91,765	14
Amortization Expense (404-407)		0	15
Taxes (408)	78,234	76,638	16
Total Other Operating Expenses	170,077	168,403	
Total Operating Expenses	373,319	343,297	
NET OPERATING INCOME	180,606	200,864	

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	1,077	53,842	196,614	4
Commercial	130	13,882	40,853	5
Industrial	4	43,868	92,834	6
Total Metered Sales to General Customers (461)	1,211	111,592	330,301	
Private Fire Protection Service (462)	8		4,927	7
Public Fire Protection Service (463)	1		177,379	8
Other Sales to Public Authorities (464)	23	7,525	20,235	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	3	104	2,004	12
Total Sales of Water	1,246	119,221	534,846	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	177,379	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)	177,379	
Forfeited Discounts (470):		
Customer late payment charges	1,029	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	1,029	
Miscellaneous Service Revenues (471):		
MISC SALE OF PIPE	9	7
Total Miscellaneous Service Revenues (471)	9	
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	0	10
Other (specify): CHARGES TO WASTEWATER FOR EXPENSES RELATED TO METERS USED FOR BILLING	18,041	11
Total Other Water Revenues (474)	18,041	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)		0	1
Operation Labor and Expenses (601)	14,160	21,551	2
Purchased Water (602)		0	3
Miscellaneous Expenses (603)		0	4
Rents (604)		0	5
Maintenance Supervision and Engineering (610)		0	6
Maintenance of Structures and Improvements (611)		0	7
Maintenance of Collecting and Impounding Reservoirs (612)		0	8
Maintenance of Lake, River and Other Intakes (613)		0	9
Maintenance of Wells and Springs (614)		0	10
Maintenance of Infiltration Galleries and Tunnels (615)		0	11
Maintenance of Supply Mains (616)		0	12
Maintenance of Miscellaneous Water Source Plant (617)		0	13
Total Source of Supply Expenses	14,160	21,551	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)		0	14
Fuel for Power Production (621)		0	15
Power Production Labor and Expenses (622)		0	16
Fuel or Power Purchased for Pumping (623)	31,480	31,060	17
Pumping Labor and Expenses (624)		0	18
Expenses Transferred--Credit (625)		0	19
Miscellaneous Expenses (626)		0	20
Rents (627)		0	21
Maintenance Supervision and Engineering (630)	281	182	22
Maintenance of Structures and Improvements (631)		0	23
Maintenance of Power Production Equipment (632)		0	24
Maintenance of Pumping Equipment (633)	1,009	10,710	25
Total Pumping Expenses	32,770	41,952	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)		0	26
Chemicals (641)	3,268	4,340	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
WATER TREATMENT EXPENSES			
Operation Labor and Expenses (642)		0	28
Miscellaneous Expenses (643)		0	29
Rents (644)		0	30
Maintenance Supervision and Engineering (650)		0	31
Maintenance of Structures and Improvements (651)		0	32
Maintenance of Water Treatment Equipment (652)		0	33
Total Water Treatment Expenses	3,268	4,340	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)	16,665	15,141	34
Storage Facilities Expenses (661)		0	35
Transmission and Distribution Lines Expenses (662)		0	36
Meter Expenses (663)		0	37
Customer Installations Expenses (664)		0	38
Miscellaneous Expenses (665)	5,918	4,405	39
Rents (666)		0	40
Maintenance Supervision and Engineering (670)		0	41
Maintenance of Structures and Improvements (671)		0	42
Maintenance of Distribution Reservoirs and Standpipes (672)	101	99	43
Maintenance of Transmission and Distribution Mains (673)	24,620	2,049	44
Maintenance of Fire Mains (674)		0	45
Maintenance of Services (675)	6,621	11,019	46
Maintenance of Meters (676)	5,080	(1,067)	47
Maintenance of Hydrants (677)	7,843	2,639	48
Maintenance of Miscellaneous Plant (678)	439	17	49
Total Transmission and Distribution Expenses	67,287	34,302	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)		0	50
Meter Reading Labor (902)	2,595	2,809	51
Customer Records and Collection Expenses (903)	19,053	15,891	52
Uncollectible Accounts (904)	8	0	53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Miscellaneous Customer Accounts Expenses (905)		0	54
Total Customer Accounts Expenses	21,656	18,700	
SALES EXPENSES			
Sales Expenses (910)		0	55
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	960	1,215	56
Office Supplies and Expenses (921)	9,759	7,643	57
Administrative Expenses Transferred--Credit (922)		0	58
Outside Services Employed (923)	13,386	11,384	59
Property Insurance (924)	4,996	3,899	60
Injuries and Damages (925)		0	61
Employee Pensions and Benefits (926)	13,229	4,955	62
Regulatory Commission Expenses (928)		0	63
Duplicate Charges--Credit (929)		0	64
Miscellaneous General Expenses (930)	9,062	12,503	65
Rents (931)		0	66
Maintenance of General Plant (932)	12,709	12,450	67
Total Administrative and General Expenses	64,101	54,049	
Total Operation and Maintenance Expenses	203,242	174,894	

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		70,024	71,164	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		0	2,110	2
Net property tax equivalent		70,024	69,054	
Social Security		8,210	7,584	3
PSC Remainder Assessment			0	4
Other (specify): NONE		0	0	5
Total tax expense		78,234	76,638	

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			Columbia				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.179160				3
County tax rate	mills		4.453670				4
Local tax rate	mills		6.823750				5
School tax rate	mills		9.467090				6
Voc. school tax rate	mills		1.265720				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		22.189390				10
Less: state credit	mills		1.615670				11
Net tax rate	mills		20.573720				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.823750				14
Combined School Tax Rate	mills		10.732810				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		17.556560				17
Total Tax Rate	mills		22.189390				18
Ratio of Local and School Tax to Total	dec.		0.791214				19
Total tax net of state credit	mills		20.573720				20
Net Local and School Tax Rate	mills		16.278219				21
Utility Plant, Jan. 1	\$	4,519,738	4,519,738				22
Materials & Supplies	\$	21,446	21,446				23
Subtotal	\$	4,541,184	4,541,184				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	4,541,184	4,541,184				26
Assessment Ratio	dec.		0.947262				27
Assessed Value	\$	4,301,691	4,301,691				28
Net Local & School Rate	mills		16.278219				29
Tax Equiv. Computed for Current Year	\$	70,024	70,024				30
Tax Equivalent per 1994 PSC Report	\$	35,929					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	70,024					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 \$100,000. 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	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	1,200		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)	396,161		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	397,361	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	277,500	5,171	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	287,943		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	2,025		20
Total Pumping Plant	567,468	5,171	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	16,755		23
Total Water Treatment Plant	16,755	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)			1,200 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)			396,161 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	397,361
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			282,671 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			287,943 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			2,025 20
Total Pumping Plant	0	0	572,639
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)		262	17,017 23
Total Water Treatment Plant	0	262	17,017

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 \$100,000. 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 AND DISTRIBUTION PLANT			
Land and Land Rights (340)	22,620		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	291,337		26
Transmission and Distribution Mains (343)	1,439,307	59,408	27
Fire Mains (344)	0		28
Services (345)	283,361		29
Meters (346)	262,134	24,185	30
Hydrants (348)	153,561		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	2,452,320	83,593	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	11,235		34
Office Furniture and Equipment (391)	9,996	6,781	35
Computer Equipment (391.1)	25,082	19,920	36
Transportation Equipment (392)	108,237		37
Stores Equipment (393)	1,143		38
Tools, Shop and Garage Equipment (394)	28,327	1,300	39
Laboratory Equipment (395)	9,699		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	79,038		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	6,710		44
Other Tangible Property (399)	0		45
Total General Plant	279,467	28,001	
Total utility plant in service directly assignable	3,713,371	116,765	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	3,713,371	116,765	

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)			22,620 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			291,337 26
Transmission and Distribution Mains (343)	12,931		1,485,784 27
Fire Mains (344)			0 28
Services (345)			283,361 29
Meters (346)	3,654		282,665 30
Hydrants (348)			153,561 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	16,585	0	2,519,328
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			11,235 34
Office Furniture and Equipment (391)			16,777 35
Computer Equipment (391.1)			45,002 36
Transportation Equipment (392)			108,237 37
Stores Equipment (393)			1,143 38
Tools, Shop and Garage Equipment (394)			29,627 39
Laboratory Equipment (395)			9,699 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			79,038 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			6,710 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	307,468
Total utility plant in service directly assignable	16,585	262	3,813,813
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	16,585	262	3,813,813

**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 \$100,000. 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	
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 \$100,000. 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 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)	570,812	119,314	27
Fire Mains (344)	0		28
Services (345)	148,198		29
Meters (346)	0		30
Hydrants (348)	75,334	17,100	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	794,344	136,414	
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	794,344	136,414	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	794,344	136,414	

**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)			690,126 27
Fire Mains (344)			0 28
Services (345)			148,198 29
Meters (346)			0 30
Hydrants (348)			92,434 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	930,758
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	930,758
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	930,758

ACCUMULATED PROVISION FOR DEPRECIATION - WATER
--Plant Financed by Utility or Municipality--

1. 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 in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	72,775	2.94%	11,647	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	72,775		11,647	
PUMPING PLANT				
Structures and Improvements (321)	66,806	2.44%	6,834	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	88,124	4.00%	11,518	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	830	4.29%	87	15
Total Pumping Plant	155,760		18,439	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	16,012	6.00%	1,005	17
Total Water Treatment Plant	16,012		1,005	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	54,335	1.87%	5,448	19
Transmission and Distribution Mains (343)	114	0.93%	13,602	20
Fire Mains (344)	0			21
Services (345)	53,236	2.09%	5,922	22
Meters (346)	79,330	5.03%	10,147	23
Hydrants (348)	22,191	1.59%	2,442	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					84,422 4
315					0 5
316					0 6
317					0 7
	0	0	0	0	84,422
321					73,640 8
322					0 9
323					0 10
324					0 11
325					99,642 12
326					0 13
327					0 14
328					917 15
	0	0	0	0	174,199
331					0 16
332					17,017 17
	0	0	0	0	17,017
341					0 18
342					59,783 19
343	12,931				785 20
344					0 21
345					59,158 22
346	3,654				85,823 23
348					24,633 24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER
--Plant Financed by Utility or Municipality--

1. 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 in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION AND DISTRIBUTION PLANT				
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	209,206		37,561	
GENERAL PLANT				
Structures and Improvements (390)	4,368	2.25%	253	26
Office Furniture and Equipment (391)	8,395	5.83%	780	27
Computer Equipment (391.1)	25,082	26.67%	832	28
Transportation Equipment (392)	55,724	10.50%	11,365	29
Stores Equipment (393)	403	5.83%	67	30
Tools, Shop and Garage Equipment (394)	12,129	5.83%	1,689	31
Laboratory Equipment (395)	3,890	5.83%	565	32
Power Operated Equipment (396)	0			33
Communication Equipment (397)	41,997	9.17%	7,248	34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	3,225	5.83%	391	36
Other Tangible Property (399)	0			37
Total General Plant	155,213		23,190	
Total accum. prov. directly assignable	608,966		91,842	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	608,966		91,842	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	<u>16,585</u>	0	0	0	<u>230,182</u>
390					4,621 26
391					9,175 27
391.1					25,914 28
392					67,089 29
393					470 30
394					13,818 31
395					4,455 32
396					0 33
397					49,245 34
397.1					0 35
398					3,616 36
399					0 37
	0	0	0	0	178,403
	<u>16,585</u>	0	0	0	<u>684,223</u>
					0 38
	<u>16,585</u>	0	0	0	<u>684,223</u>

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

1. 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 in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
SOURCE OF SUPPLY PLANT			
Structures and Improvements (311)	0		1
Collecting and Impounding Reservoirs (312)	0		2
Lake, River and Other Intakes (313)	0		3
Wells and Springs (314)	0		4
Infiltration Galleries and Tunnels (315)	0		5
Supply Mains (316)	0		6
Other Water Source Plant (317)	0		7
Total Source of Supply Plant	0		0
PUMPING PLANT			
Structures and Improvements (321)	0		8
Boiler Plant Equipment (322)	0		9
Other Power Production Equipment (323)	0		10
Steam Pumping Equipment (324)	0		11
Electric Pumping Equipment (325)	0		12
Diesel Pumping Equipment (326)	0		13
Hydraulic Pumping Equipment (327)	0		14
Other Pumping Equipment (328)	0		15
Total Pumping Plant	0		0
WATER TREATMENT PLANT			
Structures and Improvements (331)	0		16
Water Treatment Equipment (332)	0		17
Total Water Treatment Plant	0		0
TRANSMISSION AND DISTRIBUTION PLANT			
Structures and Improvements (341)	0		18
Distribution Reservoirs and Standpipes (342)	0		19
Transmission and Distribution Mains (343)	74,777	0.93%	5,863
Fire Mains (344)	0		21
Services (345)	35,110	2.09%	3,097
Meters (346)	0		23
Hydrants (348)	15,297	1.59%	1,334

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
317					0 7
	0	0	0	0	0
321					0 8
322					0 9
323					0 10
324					0 11
325					0 12
326					0 13
327					0 14
328					0 15
	0	0	0	0	0
331					0 16
332					0 17
	0	0	0	0	0
341					0 18
342					0 19
343					80,640 20
344					0 21
345					38,207 22
346					0 23
348					16,631 24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER
--Plant Financed by Contributions--

1. 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 in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
TRANSMISSION AND DISTRIBUTION PLANT			
Other Transmission and Distribution Plant (349)	0		25
Total Transmission and Distribution Plant	125,184		10,294
GENERAL PLANT			
Structures and Improvements (390)	0		26
Office Furniture and Equipment (391)	0		27
Computer Equipment (391.1)	0		28
Transportation Equipment (392)	0		29
Stores Equipment (393)	0		30
Tools, Shop and Garage Equipment (394)	0		31
Laboratory Equipment (395)	0		32
Power Operated Equipment (396)	0		33
Communication Equipment (397)	0		34
SCADA Equipment (397.1)	0		35
Miscellaneous Equipment (398)	0		36
Other Tangible Property (399)	0		37
Total General Plant	0		0
Total accum. prov. directly assignable	125,184		10,294
Common Utility Plant Allocated to Water Department	0		38
Total accum. prov. for depreciation	125,184		10,294

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	0	0	0	0	135,478
390					0 26
391					0 27
391.1					0 28
392					0 29
393					0 30
394					0 31
395					0 32
396					0 33
397					0 34
397.1					0 35
398					0 36
399					0 37
	0	0	0	0	0
	0	0	0	0	135,478
					0 38
	0	0	0	0	135,478

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			7,269	7,269	1
February			6,541	6,541	2
March			7,266	7,266	3
April			6,875	6,875	4
May			7,791	7,791	5
June			14,282	14,282	6
July			22,500	22,500	7
August			20,062	20,062	8
September			16,139	16,139	9
October			7,447	7,447	10
November			6,857	6,857	11
December			7,125	7,125	12
Total annual pumpage	0	0	130,154	130,154	
Less: Water sold				119,221	13
Volume pumped but not sold				10,933	14
Volume sold as a percent of volume pumped				92%	15
Volume used for water production, water quality and system maintenance				317	16
Volume related to equipment/system malfunction				3,675	17
Non-utility volume NOT included in water sales				127	18
Total volume not sold but accounted for				4,119	19
Volume pumped but unaccounted for				6,814	20
Percent of water lost				5%	21
If more than 15%, indicate causes:					22
If more than 15%, 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.)				1,101	24
Date of maximum: 7/13/2007					25
Cause of maximum:					26
Lodi canning company at peak production.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				124	27
Date of minimum: 1/9/2007					28
Total KWH used for pumping for the year				194,152	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)	
COLUMBUS STREET	2	334	12	152,000	Yes	1
CHESTNUT/STRANGWAY	3	300	18	158,000	Yes	2
SAUK STREET	4	406	14	47,000	Yes	3

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)	1
Identification	1	2	3	1
Location	COLUMBUS STREET	COLUMBUS STREET	STRANGWAY AVENUE	2
Purpose	P	B	P	3
Destination	D	D	D	4
Pump Manufacturer	FAIRBANKS	PEERLESS	GOULDS	5
Year Installed	1935	1986	1997	6
Type	CENTRIFUGAL	CENTRIFUGAL	VERTICAL TURBINE	7
Actual Capacity (gpm)	400	500	1,000	8
Pump Motor or Standby Engine Mfr	FAIRBANKS	MARATHON	GENERAL ELECTRIC	9 10
Year Installed	1935	1986	1997	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	30	50	100	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	14
Identification	4			14
Location	SAUK STREET			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	GOULDS			18
Year Installed	2000			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	1,000			21
Pump Motor or Standby Engine Mfr	ELEC MOTOR INTENTL 549			22 23
Year Installed	2000			24
Type	ELECTRIC			25
Horsepower	125			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	1	2	3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	3
Year constructed	1951	1962	1999	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	184	92	65	6
Total capacity in gallons (actual)	185,400	146,000	200,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	0.0000	12
Is a corrosion control chemical used (yes, no)?	N	N	N	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	184	0	0	0	184	1
M	D	3.000	0	0	0	0	0	2
M	D	4.000	16,618	0	446	0	16,172	3
M	D	6.000	27,748	128	0	0	27,876	4
M	D	8.000	33,520	2,213	137	0	35,596	5
M	D	10.000	7,935	531	0	0	8,466	6
M	D	12.000	8,696	0	0	0	8,696	7
Total Within Municipality			94,701	2,872	583	0	96,990	
Total Utility			94,701	2,872	583	0	96,990	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.375	10	0	0	0	10		1
L	0.625	160	0	0	0	160		2
M	0.750	313	0	3	0	310		3
M	1.000	478	44	0	0	522	60	4
M	1.250	3	0	0	0	3		5
M	1.500	40	0	0	0	40		6
M	2.000	30	1	0	0	31		7
M	4.000	2	0	0	0	2		8
M	6.000	4	0	0	0	4	3	9
Total Utility		1,040	45	3	0	1,082	63	

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	1,205	156	79	0	1,282	220	1
1.000	28	0	0	0	28	0	2
1.250	1	0	0	0	1	0	3
1.500	9	1	0	0	10	0	4
2.000	18	0	0	0	18	13	5
3.000	6	1	1	0	6	6	6
4.000	0	0	0	0	0	0	7
6.000	2	0	0	0	2	2	8
8.000	1	0	0	0	1	1	9
10.000	1	0	0	0	1	1	10
Total:	1,271	158	80	0	1,349	243	

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	1,071	95	1	6	0	109	1,282	1
1.000	6	18	1	3	0	0	28	2
1.250	0	1	0	0	0	0	1	3
1.500	0	6	1	1	0	2	10	4
2.000	0	10	0	7	0	1	18	5
3.000	0	0	0	6	0	0	6	6
4.000	0	0	0	0	0	0	0	7
6.000	0	0	1	0	1	0	2	8
8.000	0	0	0	0	1	0	1	9
10.000	0	0	0	0	1	0	1	10
Total:	1,077	130	4	23	3	112	1,349	

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	163	4			167	2
Total Fire Hydrants	163	4	0	0	167	
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:	167
Number of distribution system valves end of year:	458
Number of distribution valves operated during year:	458

WATER OPERATING SECTION FOOTNOTES

Other Operating Revenues (Water) (Page W-04)

Please explain amounts in Account 474 in excess of \$10,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Done

Water Operation & Maintenance Expenses (Page W-05)

If Fuel or Power Purchased for Pumping (623), divided by the Total kWh Used for Pumping on the Source of Supply, Pumping and Purchased Water Statistics schedule, is less than 3 cents or greater than 12 cents, please explain.

The higher kwh is driven by the demand charge on two of the three wells. Without the demand charge the kwh is less than .10 per kwh.

For values that represent an increase or a decrease when compared to the previous year of greater than 15%, but not less \$10,000, please explain.

Maintenance of transmission and distribution mains (673). In 2007 there was a major push to replace curb and valve boxes. It had been several years since any of this maintenance had been done. In addition there were several Main breaks that required repairs.

Taxes (Acct. 408 - Water) (Page W-06)

Explain zero value(s) for PSC Remainder Assessment and/or Social Security.

Remainder Assessment is zero. The city has no customers outside the city limits.

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

If Adjustments for any account are nonzero, please explain.

WATER TREATMENT EQUIPMENT (332): Adjustment of 262 was made to bring the PSC report inline with the water utility general ledger.

Water Mains (Page W-21)

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

2,872 feet of new mains were added during 2007. Of this amount 2,289 feet were financed by developer contributions and the remainder by water utility funds.

Water Services (Page W-22)

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

The net additions were financed by developer contributions.

If Services Additions are greater than zero AND Additions on both of the Plant in Service schedules (Account 345) are zero, please explain.

These additions were recorded on the wrong account. Instead of account 345 they were recorded in account 343. 3 additions were recorded in plant in service - financed by the utility and 42 were recorded in plant in service financed by contributions. This will be corrected in 2008.

WATER OPERATING SECTION FOOTNOTES

Water Services (Page W-22)

If Services Retirements are greater than zero AND Retirements on both of the Plant in Service schedules (Account 345) are zero, please explain.

These retirements were recorded on the wrong account. Instead of account 345 they were recorded in account 343. 3 retirements were recorded in plant in service - financed by the utility and 42 were recorded in plant in service financed by contributions. This will be corrected in 2008.

Meters (Page W-23)

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

Yes

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Electricity			
Sales of Electricity (440-448)	2,664,002	2,411,669	1
Total Sales of Electricity	2,664,002	2,411,669	
Other Operating Revenues			
Forfeited Discounts (450)	4,726	11,125	2
Miscellaneous Service Revenues (451)	5,046	5,723	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	11,040	10,843	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	84,844	1,472	7
Total Other Operating Revenues	105,656	29,163	
Total Operating Revenues	2,769,658	2,440,832	
Operation and Maintenance Expenses			
Power Production Expenses (500-557)	1,847,667	1,630,298	8
Transmission Expenses (560-573)	0	0	9
Distribution Expenses (580-598)	117,621	103,245	10
Customer Accounts Expenses (901-905)	47,584	41,839	11
Sales Expenses (911-916)	11,005	0	12
Administrative and General Expenses (920-932)	160,102	141,224	13
Total Operation and Maintenance Expenses	2,183,979	1,916,606	
Other Expenses			
Depreciation Expense (403)	173,750	197,607	14
Amortization Expense (404-407)		0	15
Taxes (408)	123,514	116,609	16
Total Other Expenses	297,264	314,216	
Total Operating Expenses	2,481,243	2,230,822	
NET OPERATING INCOME	288,415	210,010	

OTHER OPERATING REVENUES (ELECTRIC)

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

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	4,726	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	4,726	
Miscellaneous Service Revenues (451):		
MISCELLANEOUS SERVICE REVENUES	5,046	3
Total Miscellaneous Service Revenues (451)	5,046	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
RENT FROM POLES	11,040	5
Total Rent from Electric Property (454)	11,040	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
CITY PAYMENT FOR OVERHEAD CONVERSION TO UNDERGROUND, SALE OF SCRAPE, PURCHASE RE	84,844	7
Total Other Electric Revenues (456)	84,844	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, 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 Engineering (500)	0	1
Fuel (501)	0	2
Steam Expenses (502)	0	3
Steam from Other Sources (503)	0	4
Steam Transferred -- Credit (504)	0	5
Electric Expenses (505)	0	6
Miscellaneous Steam Power Expenses (506)	0	7
Rents (507)	0	8
Maintenance Supervision and Engineering (510)	0	9
Maintenance of Structures (511)	0	10
Maintenance of Boiler Plant (512)	0	11
Maintenance of Electric Plant (513)	0	12
Maintenance of Miscellaneous Steam Plant (514)	0	13
Total Steam Power Generation Expenses	0	0
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Engineering (535)	0	14
Water for Power (536)	0	15
Hydraulic Expenses (537)	0	16
Electric Expenses (538)	0	17
Miscellaneous Hydraulic Power Generation Expenses (539)	0	18
Rents (540)	0	19
Maintenance Supervision and Engineering (541)	0	20
Maintenance of Structures (542)	0	21
Maintenance of Reservoirs, Dams and Waterways (543)	0	22
Maintenance of Electric Plant (544)	0	23
Maintenance of Miscellaneous Hydraulic Plant (545)	0	24
Total Hydraulic Power Generation Expenses	0	0
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Engineering (546)	0	25
Fuel (547)	0	26
Generation Expenses (548)	0	27

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
POWER PRODUCTION EXPENSES			
OTHER POWER GENERATION EXPENSES			
Miscellaneous Other Power Generation Expenses (549)	0		28
Rents (550)	0		29
Maintenance Supervision and Engineering (551)	0		30
Maintenance of Structures (552)	0		31
Maintenance of Generating and Electric Plant (553)	0		32
Maintenance of Miscellaneous Other Power Generating Plant (554)	0		33
Total Other Power Generation Expenses	0	0	
OTHER POWER SUPPLY EXPENSES			
Purchased Power (555)	1,847,667	1,630,298	34
System Control and Load Dispatching (556)	0		35
Other Expenses (557)	0		36
Total Other Power Supply Expenses	1,847,667	1,630,298	
Total Power Production Expenses	1,847,667	1,630,298	
TRANSMISSION EXPENSES			
Operation Supervision and Engineering (560)	0		37
Load Dispatching (561)	0		38
Station Expenses (562)	0		39
Overhead Line Expenses (563)	0		40
Underground Line Expenses (564)	0		41
Miscellaneous Transmission Expenses (566)	0		42
Rents (567)	0		43
Maintenance Supervision and Engineering (568)	0		44
Maintenance of Structures (569)	0		45
Maintenance of Station Equipment (570)	0		46
Maintenance of Overhead Lines (571)	0		47
Maintenance of Underground Lines (572)	0		48
Maintenance of Miscellaneous Transmission Plant (573)	0		49
Total Transmission Expenses	0	0	
DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (580)	36,722	25,511	50

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
DISTRIBUTION EXPENSES			
Load Dispatching (581)		0	51
Station Expenses (582)	3,309	4,370	52
Overhead Line Expenses (583)		0	53
Underground Line Expenses (584)		0	54
Street Lighting and Signal System Expenses (585)	445	1,320	55
Meter Expenses (586)	3,282	4,785	56
Customer Installations Expenses (587)		0	57
Miscellaneous Distribution Expenses (588)		0	58
Rents (589)		0	59
Maintenance Supervision and Engineering (590)		0	60
Maintenance of Structures (591)	565	0	61
Maintenance of Station Equipment (592)		0	62
Maintenance of Overhead Lines (593)	35,732	32,212	63
Maintenance of Underground Lines (594)	5,027	0	64
Maintenance of Line Transformers (595)	8,340	2,593	65
Maintenance of Street Lighting and Signal Systems (596)	7,333	5,383	66
Maintenance of Meters (597)		0	67
Maintenance of Miscellaneous Distribution Plant (598)	16,866	27,071	68
Total Distribution Expenses	117,621	103,245	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)		0	69
Meter Reading Expenses (902)	9,797	9,807	70
Customer Records and Collection Expenses (903)	37,884	32,032	71
Uncollectible Accounts (904)	(97)	0	72
Miscellaneous Customer Accounts Expenses (905)		0	73
Total Customer Accounts Expenses	47,584	41,839	
SALES EXPENSES			
Supervision (911)		0	74
Demonstrating and Selling Expenses (912)		0	75
Advertising Expenses (913)		0	76

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SALES EXPENSES			
Miscellaneous Sales Expenses (916)	11,005	0	77
Total Sales Expenses	11,005	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	960	1,215	78
Office Supplies and Expenses (921)	13,234	14,517	79
Administrative Expenses Transferred -- Credit (922)		0	80
Outside Services Employed (923)	26,594	39,344	81
Property Insurance (924)	15,909	11,725	82
Injuries and Damages (925)		0	83
Employee Pensions and Benefits (926)	34,300	33,185	84
Regulatory Commission Expenses (928)	3	3,062	85
Duplicate Charges -- Credit (929)		0	86
Miscellaneous General Expenses (930)	23,445	5,416	87
Rents (931)		0	88
Maintenance of General Plant (932)	45,657	32,760	89
Total Administrative and General Expenses	160,102	141,224	
Total Operation and Maintenance Expenses	2,183,979	1,916,606	

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		96,401	91,326	1
Social Security		19,473	17,906	2
Wisconsin Gross Receipts Tax		4,326	4,832	3
PSC Remainder Assessment		3,314	2,545	4
Other (specify): NONE			0	5
Total tax expense		<u>123,514</u>	<u>116,609</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			Columbia				1
SUMMARY OF TAX RATES							
State tax rate	mills		0.179160				2
County tax rate	mills		4.453970				3
Local tax rate	mills		6.789500				4
School tax rate	mills		9.467090				5
Voc. school tax rate	mills		1.265720				6
Other tax rate - Local	mills		0.000000				7
Other tax rate - Non-Local	mills		0.000000				8
Total tax rate	mills		22.155440				9
Less: state credit	mills		1.615670				10
Net tax rate	mills		20.539770				11
PROPERTY TAX EQUIVALENT CALCULATION							
Local Tax Rate	mills		6.789500				12
Combined School Tax Rate	mills		10.732810				13
Other Tax Rate - Local	mills		0.000000				14
Total Local & School Tax	mills		17.522310				15
Total Tax Rate	mills		22.155440				16
Ratio of Local and School Tax to Total	dec.		0.790881				17
Total tax net of state credit	mills		20.539770				18
Net Local and School Tax Rate	mills		16.244508				19
Utility Plant, Jan. 1	\$	6,136,359	6,136,359				20
Materials & Supplies	\$	149,861	149,861				21
Subtotal	\$	6,286,220	6,286,220				22
Less: Plant Outside Limits	\$	21,433	21,433				23
Taxable Assets	\$	6,264,787	6,264,787				24
Assessment Ratio	dec.		0.947262				25
Assessed Value	\$	5,934,395	5,934,395				26
Net Local & School Rate	mills		16.244508				27
Tax Equiv. Computed for Current Year	\$	96,401	96,401				28
Tax Equivalent per 1994 PSC Report	\$	49,343					29
Any lower tax equivalent as authorized by municipality (see note 5)	\$						30
Tax equiv. for current year (see note 5)	\$	96,401					31

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. 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)	49,111		34
Structures and Improvements (361)	3,307	3,245	35
Station Equipment (362)	1,318,714	337,713	36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	644,356		38
Overhead Conductors and Devices (365)	228,857	14,618	39
Underground Conduit (366)	14,948		40
Underground Conductors and Devices (367)	572,733	73,116	41
Line Transformers (368)	861,862	139,386	42
Services (369)	144,845		43
Meters (370)	156,963	23,063	44
Installations on Customers' Premises (371)	20,130		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	90,315		47
Total Distribution Plant	4,106,141	591,141	
GENERAL PLANT			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	27,800		49
Office Furniture and Equipment (391)	21,940		50
Computer Equipment (391.1)	32,085	3,327	51
Transportation Equipment (392)	368,984		52
Stores Equipment (393)	1,236		53
Tools, Shop and Garage Equipment (394)	61,680	4,477	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)			49,111 34
Structures and Improvements (361)			6,552 35
Station Equipment (362)	38,443	38,443	1,656,427 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			644,356 38
Overhead Conductors and Devices (365)			243,475 39
Underground Conduit (366)			14,948 40
Underground Conductors and Devices (367)			645,849 41
Line Transformers (368)	28,414		972,834 42
Services (369)			144,845 43
Meters (370)	8,720		171,306 44
Installations on Customers' Premises (371)			20,130 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			90,315 47
Total Distribution Plant	75,577	38,443	4,660,148
GENERAL PLANT			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			27,800 49
Office Furniture and Equipment (391)			21,940 50
Computer Equipment (391.1)			35,412 51
Transportation Equipment (392)			368,984 52
Stores Equipment (393)			1,236 53
Tools, Shop and Garage Equipment (394)			66,157 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 \$100,000. 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)	7,282		55
Power Operated Equipment (396)	0		56
Communication Equipment (397)	6,025		57
Miscellaneous Equipment (398)	21,244		58
Other Tangible Property (399)	0		59
Total General Plant	548,276	7,804	
Total utility plant in service directly assignable	4,654,417	598,945	
Common Utility Plant Allocated to Electric Department	0		60
Total utility plant in service	4,654,417	598,945	

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)			7,282 55
Power Operated Equipment (396)			0 56
Communication Equipment (397)		335	6,360 57
Miscellaneous Equipment (398)			21,244 58
Other Tangible Property (399)			0 59
Total General Plant	0	335	556,415
Total utility plant in service directly assignable	75,577	38,778	5,216,563
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	75,577	38,778	5,216,563

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 \$100,000. 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 \$100,000. 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)	9,221		38
Overhead Conductors and Devices (365)	310,784		39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	459,282	81,548	41
Line Transformers (368)	0		42
Services (369)	291,021	126	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)	75,313		47
Total Distribution Plant	1,145,621	81,674	
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)			9,221 38
Overhead Conductors and Devices (365)			310,784 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			540,830 41
Line Transformers (368)			0 42
Services (369)			291,147 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)			75,313 47
Total Distribution Plant	0	0	1,227,295
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--

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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)
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	1,145,621	81,674
Common Utility Plant Allocated to Electric Department	0	60
Total utility plant in service	1,145,621	81,674

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	1,227,295
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	0	0	1,227,295

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC
--Plant Financed by Utility or Municipality--

1. 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 in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
STEAM PRODUCTION PLANT			
Structures and Improvements (311)	0		1
Boiler Plant Equipment (312)	0		2
Engines and Engine Driven Generators (313)	0		3
Turbogenerator Units (314)	0		4
Accessory Electric Equipment (315)	0		5
Miscellaneous Power Plant Equipment (316)	0		6
Total Steam Production Plant	0		0
HYDRAULIC PRODUCTION PLANT			
Structures and Improvements (331)	0		7
Reservoirs, Dams and Waterways (332)	0		8
Water Wheels, Turbines and Generators (333)	0		9
Accessory Electric Equipment (334)	0		10
Miscellaneous Power Plant Equipment (335)	0		11
Roads, Railroads and Bridges (336)	0		12
Total Hydraulic Production Plant	0		0
OTHER PRODUCTION PLANT			
Structures and Improvements (341)	0		13
Fuel Holders, Producers and Accessories (342)	0		14
Prime Movers (343)	0		15
Generators (344)	0		16
Accessory Electric Equipment (345)	0		17
Miscellaneous Power Plant Equipment (346)	0		18
Total Other Production Plant	0		0
TRANSMISSION PLANT			
Structures and Improvements (352)	0		19
Station Equipment (353)	0		20
Towers and Fixtures (354)	0		21
Poles and Fixtures (355)	0		22
Overhead Conductors and Devices (356)	0		23
Underground Conduit (357)	0		24
Underground Conductors and Devices (358)	0		25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
331					0 7
332					0 8
333					0 9
334					0 10
335					0 11
336					0 12
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
341					0 13
342					0 14
343					0 15
344					0 16
345					0 17
346					0 18
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
352					0 19
353					0 20
354					0 21
355					0 22
356					0 23
357					0 24
358					0 25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC
--Plant Financed by Utility or Municipality--

1. 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 in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION PLANT				
Roads and Trails (359)	0			26
Total Transmission Plant	0		0	
DISTRIBUTION PLANT				
Structures and Improvements (361)	1,576	2.90%	143	27
Station Equipment (362)	139,909	3.10%	46,115	28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	209,500	3.90%	25,130	30
Overhead Conductors and Devices (365)	21,182	3.20%	7,557	31
Underground Conduit (366)	3,315	2.50%	374	32
Underground Conductors and Devices (367)	55,284	3.30%	20,107	33
Line Transformers (368)	139,614	3.20%	29,355	34
Services (369)	97,221	4.40%	6,373	35
Meters (370)	65,577	3.60%	5,936	36
Installations on Customers' Premises (371)	18,335	5.50%	1,107	37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	48,120	4.10%	3,703	39
Total Distribution Plant	799,633		145,900	
GENERAL PLANT				
Structures and Improvements (390)	12,044	2.50%	695	40
Office Furniture and Equipment (391)	19,108	5.40%	1,185	41
Computer Equipment (391.1)	31,752	14.30%	1,090	42
Transportation Equipment (392)	387,164	15.00%		43
Stores Equipment (393)	796	4.00%	49	44
Tools, Shop and Garage Equipment (394)	41,743	5.00%	3,196	45
Laboratory Equipment (395)	3,167	5.00%	364	46
Power Operated Equipment (396)	0			47
Communication Equipment (397)	6,414	6.70%		48
Miscellaneous Equipment (398)	4,970	5.00%	1,062	49
Other Tangible Property (399)	0			50
Total General Plant	507,158		7,641	
Total accum. prov. directly assignable	1,306,791		153,541	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
359					0 26
	0	0	0	0	0
361					1,719 27
362	38,443			38,443	186,024 28
363					0 29
364					234,630 30
365					28,739 31
366					3,689 32
367					75,391 33
368	28,414				140,555 34
369					103,594 35
370	8,720				62,793 36
371					19,442 37
372					0 38
373					51,823 39
	75,577	0	0	38,443	908,399
390					12,739 40
391					20,293 41
391.1					32,842 42
392				(18,180)	368,984 43
393					845 44
394					44,939 45
395					3,531 46
396					0 47
397				(54)	6,360 48
398					6,032 49
399					0 50
	0	0	0	(18,234)	496,565
	75,577	0	0	20,209	1,404,964

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC
--Plant Financed by Utility or Municipality--**

1. 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 in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department	0		51
Total accum. prov. for depreciation	<u><u>1,306,791</u></u>		<u><u>153,541</u></u>

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0 51
	<u>75,577</u>	0	0	20,209	<u>1,404,964</u>

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC --Plant Financed by Contributions--

1. 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 in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
STEAM PRODUCTION PLANT			
Structures and Improvements (311)	0		1
Boiler Plant Equipment (312)	0		2
Engines and Engine Driven Generators (313)	0		3
Turbogenerator Units (314)	0		4
Accessory Electric Equipment (315)	0		5
Miscellaneous Power Plant Equipment (316)	0		6
Total Steam Production Plant	0		0
HYDRAULIC PRODUCTION PLANT			
Structures and Improvements (331)	0		7
Reservoirs, Dams and Waterways (332)	0		8
Water Wheels, Turbines and Generators (333)	0		9
Accessory Electric Equipment (334)	0		10
Miscellaneous Power Plant Equipment (335)	0		11
Roads, Railroads and Bridges (336)	0		12
Total Hydraulic Production Plant	0		0
OTHER PRODUCTION PLANT			
Structures and Improvements (341)	0		13
Fuel Holders, Producers and Accessories (342)	0		14
Prime Movers (343)	0		15
Generators (344)	0		16
Accessory Electric Equipment (345)	0		17
Miscellaneous Power Plant Equipment (346)	0		18
Total Other Production Plant	0		0
TRANSMISSION PLANT			
Structures and Improvements (352)	0		19
Station Equipment (353)	0		20
Towers and Fixtures (354)	0		21
Poles and Fixtures (355)	0		22
Overhead Conductors and Devices (356)	0		23
Underground Conduit (357)	0		24
Underground Conductors and Devices (358)	0		25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
331					0 7
332					0 8
333					0 9
334					0 10
335					0 11
336					0 12
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
341					0 13
342					0 14
343					0 15
344					0 16
345					0 17
346					0 18
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
352					0 19
353					0 20
354					0 21
355					0 22
356					0 23
357					0 24
358					0 25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC
--Plant Financed by Contributions--

1. 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 in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION PLANT				
Roads and Trails (359)	0			26
Total Transmission Plant	0		0	
DISTRIBUTION PLANT				
Structures and Improvements (361)	0			27
Station Equipment (362)	0			28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	900	3.90%	360	30
Overhead Conductors and Devices (365)	133,898	3.20%	9,945	31
Underground Conduit (366)	0			32
Underground Conductors and Devices (367)	173,153	3.30%	16,502	33
Line Transformers (368)	0			34
Services (369)	138,440	4.40%	12,808	35
Meters (370)	0			36
Installations on Customers' Premises (371)	0			37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	56,844	4.10%	3,088	39
Total Distribution Plant	503,235		42,703	
GENERAL PLANT				
Structures and Improvements (390)	0			40
Office Furniture and Equipment (391)	0			41
Computer Equipment (391.1)	0			42
Transportation Equipment (392)	0			43
Stores Equipment (393)	0			44
Tools, Shop and Garage Equipment (394)	0			45
Laboratory Equipment (395)	0			46
Power Operated Equipment (396)	0			47
Communication Equipment (397)	0			48
Miscellaneous Equipment (398)	0			49
Other Tangible Property (399)	0			50
Total General Plant	0		0	
Total accum. prov. directly assignable	503,235		42,703	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
359					0 26
	0	0	0	0	0
361					0 27
362					0 28
363					0 29
364					1,260 30
365					143,843 31
366					0 32
367					189,655 33
368					0 34
369					151,248 35
370					0 36
371					0 37
372					0 38
373					59,932 39
	0	0	0	0	545,938
390					0 40
391					0 41
391.1					0 42
392					0 43
393					0 44
394					0 45
395					0 46
396					0 47
397					0 48
398					0 49
399					0 50
	0	0	0	0	0
	0	0	0	0	545,938

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC
--Plant Financed by Contributions--**

1. 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 in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department	0		51
Total accum. prov. for depreciation	<u><u>503,235</u></u>		<u><u>42,703</u></u>

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0 51
	0	0	0	0	<u>545,938</u>

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)	18	0	0	0	18	1	
7.2/12.5 kV (12kV)	1	1			2	2	
14.4/24.9 kV (25kV)					0	3	
Other:							
NONE					0	4	
Underground Lines							
2.4/4.16 kV (4kV)	3	1	2		2	5	
7.2/12.5 kV (12kV)	6				6	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)	10				10	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)	3	1			4	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	2	3
Total	2	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm		7
Nonfarm		8
Total	0	9
Customers served at other than rural rates:		10
Farm	23	11
Nonfarm	112	12
Total	135	13
Total customers on rural lines at end of year	135	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	4,696	Tuesday	01/30/2007	11:00	2,542	1
February	02	4,816	Tuesday	02/06/2007	11:00	2,401	2
March	03	4,464	Tuesday	03/06/2007	11:00	2,358	3
April	04	4,280	Wednesday	04/11/2007	10:00	2,110	4
May	05	5,153	Wednesday	05/30/2007	14:00	2,297	5
June	06	6,327	Wednesday	06/27/2007	17:00	2,652	6
July	07	6,654	Tuesday	07/31/2007	15:00	3,008	7
August	08	6,795	Thursday	08/02/2007	16:00	3,056	8
September	09	6,829	Wednesday	09/05/2007	16:00	2,639	9
October	10	5,313	Monday	10/08/2007	13:00	2,497	10
November	11	4,558	Friday	11/02/2007	19:00	2,409	11
December	12	4,721	Monday	12/03/2007	19:00	2,655	12
Total		64,606				30,624	

System Name Lodi Municipal 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	WISCONSIN PUBLIC POWER, INC

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	30,624	8
Interchanges:		9
In (gross)		9
Out (gross)		10
Net	0	11
Transmission for/by others (wheeling):		12
Received		12
Delivered		13
Net	0	14
Total Source of Energy	30,624	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	29,160	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility	10	21
Common (office, shops, garages, etc. serving 2 or more util. depts.)	17	22
Total Used by Company	27	23
Total Sold and Used	29,187	24
Energy Losses:		
Transmission Losses (if applicable)	0	26
Distribution Losses	1,437	27
Total Energy Losses	1,437	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	4.6924%	29
Total Disposition of Energy	30,624	30

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)	(f)
Residential Sales					
RESIDENTIAL ENERGY CHARGE	RG-1	1,379	11,507	1	
WATER HEATER ENERGY CHARGE	RW-1	3	7	2	
Total Sales for Residential Sales		1,382	11,514		
Commercial & Industrial					
GENERAL SERVICE ENERGY CHARGE	CG-1	268	6,091	3	
SMALL POWER	CP-1	14	4,289	4	
LARGE POWER	CP-2	7	6,935	5	
Total Sales for Commercial & Industrial		289	17,315		
Public Street & Highway Lighting					
STREET LIGHTING	MS-1	4	331	6	
Total Sales for Public Street & Highway Lighting		4	331		
Sales for Resale					
NONE				7	
Total Sales for Sales for Resale		0	0		
TOTAL SALES FOR ELECTRICITY		1,675	29,160		

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)	
		1,117,857	12,942	1,130,799	1
		1,209	14	1,223	2
0	0	1,119,066	12,956	1,132,022	
13,666	16,727	522,205	7,140	529,345	3
		356,758	5,235	361,993	4
23,783	31,155	564,743	12,185	576,928	5
37,449	47,882	1,443,706	24,560	1,468,266	
		63,473	241	63,714	6
0	0	63,473	241	63,714	
				0	7
0	0	0	0	0	
37,449	47,882	2,626,245	37,757	2,664,002	

PURCHASED POWER STATISTICS

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

Particulars (a)	(b)		(c)		
Name of Vendor	WPPI				1
Point of Delivery	SUBSTATIONS				2
Type of Power Purchased (firm, dump, etc.)	FIRM				3
Voltage at Which Delivered	69000				4
Point of Metering	Substations				5
Total of 12 Monthly Maximum Demands -- kW	64,606				6
Average load factor	64.9352%				7
Total Cost of Purchased Power	1,847,667				8
Average cost per kWh	0.0603				9
On-Peak Hours (if applicable)	7:00 am - 10:00 pm				10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	1,240	1,302			12
February	1,153	1,248			13
March	1,169	1,189			14
April	1,032	1,078			15
May	1,192	1,104			16
June	1,335	1,317			17
July	1,462	1,546			18
August	1,619	1,437			19
September	1,229	1,411			20
October	1,286	1,211			21
November	1,175	1,234			22
December	1,166	1,490			23
Total kWh (000)	15,058	15,567			24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

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

PRODUCTION STATISTICS

Particulars
(a)

Plant
(b)

Plant
(c)

Plant
(d)

Plant
(e)

NONE

STEAM PRODUCTION PLANTS

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

Boilers

Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)
NONE							
Total							<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	Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
				by Each Unit During Yr. (000's) (m)	kW (n)	kVA (o)		
				0	0	0	0	0
Total				0	0	0	0	0

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

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

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)	Utility Designation			(f)
	(b)	(c)	(d)	
Name of Substation	Lodi-Ind 1	Main 1	Main 2	1
Voltage--High Side	4,160	4,160	12,470	2
Voltage--Low Side	2,400	2,400	7,200	3
Num. Main Transformers in Operation	1	1	1	4
Total Capacity of Transformers in kVA	5,000	5,000	7,500	5
Number of Spare Transformers on Hand	0	0	0	6
15-Minute Maximum Demand in kW	3,306	3,344	1,639	7
Dt and Hr of Such Maximum Demand	07/10/2007 16:00	04/11/2007 10:00	09/05/2007 16:00	8 9
Kwh Output	12,760	10,793	7,224	10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation				(l)
	(h)	(i)	(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
Kwh Output					22

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation				(r)
	(n)	(o)	(p)	(q)	
Name of Substation					23
Voltage--High Side					24
Voltage--Low Side					25
Num. of Main Transformers in Operation					26
Capacity of Transformers in kVA					27
Number of Spare Transformers on Hand					28
15-Minute Maximum Demand in kW					29
Dt and Hr of Such Maximum Demand					30
Kwh Output					31

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,720	578	25,208	1
Acquired during year	367	19	4,425	2
Total	2,087	597	29,633	3
Retired during year	314	24	2,030	4
Sales, transfers or adjustments increase (decrease)		(2)	(100)	5
Number end of year	1,773	571	27,503	6
Number end of year accounted for as follows:				7
In customers' use	1,689	456	18,837	8
In utility's use	8	12	4,668	9
				10
Locked meters on customers' premises	11			11
In stock	65	103	3,998	12
Total end of year	1,773	571	27,503	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				
Mercury Vapor	175	8	8	1
Mercury Vapor	400	2	3	2
Sodium Vapor	100	97	87	3
Sodium Vapor	150	66	73	4
Sodium Vapor	250	19	21	5
Total		192	192	
Ornamental				
Mercury Vapor	175	9	9	6
Mercury Vapor	400	10	17	7
Sodium Vapor	70	11	32	8
Sodium Vapor	100	56	50	9
Sodium Vapor	150	64	46	10
Sodium Vapor	250	27	30	11
Total		177	184	
Other				
NONE		0	0	12
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 15%, but not less \$10,000, please explain.

MISCELLANEOUS SALES EXPENSE (916): The increase in this account represents funds expended on public promotion events to educate and promote energy conservation. Funding for this was part of the rate increase granted the Electric Utility by the PSC effective 1-2-2007.

MAINTENANCE OF MISCELLANEOUS DISTRIBUTION PLANT (598): Decrease in 2007 expenditures driven by less conversion activity from 4.160 KVA to 12.470 KVA resulting in reduced meter changes and other activity related to that project.

MISCELLANEOUS GENERAL EXPENSE (930): Expenditures increased in several areas in this account. Increases occurred in seminars (safety and other), safety equipment purchases, training and expenses associated with the addition of two apprentices.

MAINTENANCE OF GENERAL PLANT (932): Increased labor cost drove the increase in this account in 2007. The increased labor was due to the installation of new efficient shop lighting, building maintenance and substation improvements.

OPERATIONS SUPERVISION AND ENGINEERING (580): Increased cost associated with the utility operations manager spending more time away from the field and concentrating on more planning activities that had been contracted for in the past. This resulted in a reduction in the professional outside services account 923.

OUTSIDE SERVICES EMPLOYED (923): The reduction in this account occurred in engineering services and legal services. Much of the engineering activity that incurred in 2006 was not repeated in 2007 as the utility did more of their own planning activities. Legal services were also down as the issues that required a lawyer in 2006 did not repeat itself in 2007.

Property Tax Equivalent (Electric) (Page E-05)

IF total for Utility Plant, Jan. 1 on this schedule does not match Total Utility Plant - First of Year on the Net Utility Plant schedule, please explain.

When the calculation for property tax equivalent was done an error in picking up the total utility plant was made. As a result the tax equivalent dollars charged to the electric utility were understated by \$4,743.

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

If Additions for any Accounts exceed \$100,000, please explain.

LINE TRANSFORMERS ACCOUNT (368): Two large transformers costing \$57,114 each were purchased and brought online at the industrial substation as part on the city wide ongoing conversion from 4,160 KVA to 12,470 KVA.

STATION EQUIPMENT (362): This represents the capitalization of the additions made to the industrial sub station as part of the ongoing conversion from 4,160 KVA to 12,470 KVA.

ELECTRIC OPERATING SECTION FOOTNOTES

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

If Adjustments for any account are nonzero, please explain.

COMMUNICATION EQUIPMENT (397): Adjustment of 335 was made to bring PSC report reporting inline with the electric utility general ledger.

Accumulated Provision for Depreciation - Electric --Plant Financed by Utility or Municipality-- (Page E-11)

If Adjustments for any account are nonzero, please explain.

TRANSPORTATION EQUIPMENT (392): Adjustment of (18,180) reflects the correction of the reporting error on the 2006 PSC report.

COMMUNICATION EQUIPMENT (397): Adjustment of (54) reflects the correction of the reporting error on the 2006 PSC report.

STATION EQUIPMENT (362): Adjustment of 38,443 is to adjust accumulated depreciation due to an error in 2007 in booking the correct amount to the general ledger. This will be corrected in 2008.
