



3013 (02-02-05)

ANNUAL REPORT

OF

Name: MANITOWOC PUBLIC UTILITIES

Principal Office: 1303 S. 8TH STREET
P.O. BOX 1090
MANITOWOC, WI 54221-1090

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.

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Full-Time Employees (FTE)	F-05
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.1)	F-08
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.2)	F-09
Net Nonutility Property (Accts. 121 & 122)	F-10
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-11
Materials and Supplies	F-12
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-13
Capital Paid in by Municipality (Acct. 200)	F-14
Bonds (Accts. 221 and 222)	F-15
Notes Payable & Miscellaneous Long-Term Debt	F-16
Taxes Accrued (Acct. 236)	F-17
Interest Accrued (Acct. 237)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Important Changes During the Year	F-21
Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility	F-22
Financial Section Footnotes	F-23
WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service --Plant Financed by Utility or Municipality--	W-08
Water Utility Plant in Service --Plant Financed by Contributions--	W-10
Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality	W-12
Accumulated Provision for Depreciation - Water --Plant Financed by Contributions--	W-14
Source of Supply, Pumping and Purchased Water Statistics	W-16
Sources of Water Supply - Ground Waters	W-17
Sources of Water Supply - Surface Waters	W-18
Pumping & Power Equipment	W-19
Reservoirs, Standpipes & Water Treatment	W-20
Water Mains	W-21
Water Services	W-22

TABLE OF CONTENTS

Schedule Name	Page
WATER OPERATING SECTION	
Meters	W-23
Hydrants and Distribution System Valves	W-24
Water Operating Section Footnotes	W-25
ELECTRIC OPERATING SECTION	
Electric Operating Revenues & Expenses	E-01
Other Operating Revenues (Electric)	E-02
Electric Operation & Maintenance Expenses	E-03
Taxes (Acct. 408 - Electric)	E-04
Property Tax Equivalent (Electric)	E-05
Property Tax Equivalent (Electric)	E-05
Electric Utility Plant in Service --Plant Financed by Utility or Municipality--	E-06
Electric Utility Plant in Service --Plant Financed by Contributions--	E-08
Accumulated Provision for Depreciation - Electric --Plant Financed by Utility or Municipal	E-10
Accumulated Provision for Depreciation - Electric --Plant Financed by Contributions--	E-12
Transmission and Distribution Lines	E-14
Rural Line Customers	E-15
Monthly Peak Demand and Energy Usage	E-16
Electric Energy Account	E-17
Sales of Electricity by Rate Schedule	E-18
Purchased Power Statistics	E-20
Production Statistics Totals	E-21
Production Statistics	E-22
Internal Combustion Generation Plants	E-23
Steam Production Plants	E-23
Hydraulic Generating Plants	E-25
Substation Equipment	E-27
Electric Distribution Meters & Line Transformers	E-28
Street Lighting Equipment	E-29
Electric Operating Section Footnotes	E-30

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: MANITOWOC PUBLIC UTILITIES

Utility Address: 1303 S. 8TH STREET
P.O. BOX 1090
MANITOWOC, WI 54221-1090

When was utility organized? 10/2/1911

Report any change in name:

Effective Date:

Utility Web Site: www.mpu.org

Utility employee in charge of correspondence concerning this report:

Name: MR TIM HART
Title: BUSINESS SERVICES MANAGER

Office Address:
1303 S. 8TH ST.
P.O. BOX 1090
MANITOWOC, WI 54220

Telephone: (920) 686 - 4324
Fax Number: (920) 686 - 4348

E-mail Address: thart@mpu.org

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

Name: MR DAVE LUCKOW
Title: PRESIDENT

Office Address:
1911 MARSHALL ST
MANITOWOC, WI 54220

Telephone: (920) 684 - 7791
Fax Number:

E-mail Address:

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

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

Name: MR TOM KARMAN
Title: VICE PRESIDENT

Office Address: SCHENCK SC
2200 RIVERSIDE DR
P.O. BOX 23819
GREEN BAY, WI 54305

Telephone: (920) 455 - 4111
Fax Number: (920) 436 - 7808

E-mail Address: tom.karman@schencksolutions.com

Date of most recent audit report: 3/10/2008

Period covered by most recent audit: 1/1/2007 TO 12/31/07

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR NILAKSH KOTHARI

Title: GENERAL MANAGER

Office Address:

1303 S. 8TH ST.
P.O. BOX 1090
MANITOWOC, WI 54221-1090

Telephone: (920) 686 - 4351

Fax Number: (920) 686 - 4348

E-mail Address: nkothari@mpu.org

Name of utility commission/committee: MANITOWOC PUBLIC UTILITIES COMMISSION

Names of members of utility commission/committee:

- MR KEVIN CRAWFORD, MAYOR
 - MR DAVID DIEDRICH
 - MR DAN HORNUNG, VICE PRESIDENT
 - MR DAVE LUCKOW, PRESIDENT
 - MR JAMES G. MORROW
 - MR MARK R. SEIDL, SECRETARY
 - MR LEE THENNES, ALDERPERSON
-

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:

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)	64,220,440	58,051,667	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	44,332,747	39,422,765	2
Depreciation Expense (403)	6,210,897	5,598,193	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	3,502,320	3,445,451	5
Total Operating Expenses	54,045,964	48,466,409	
Net Operating Income	10,174,476	9,585,258	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	10,174,476	9,585,258	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	113,898	24,391	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	(672)	(672)	9
Interest and Dividend Income (419)	1,868,424	1,365,388	10
Miscellaneous Nonoperating Income (421)	27,055,849	571,036	11
Total Other Income	29,037,499	1,960,143	
Total Income	39,211,975	11,545,401	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(85,067)	(85,077)	12
Other Income Deductions (426)	602,923	210,880	13
Total Miscellaneous Income Deductions	517,856	125,803	
Income Before Interest Charges	38,694,119	11,419,598	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	4,349,231	4,459,077	14
Amortization of Debt Discount and Expense (428)	49,229	56,859	15
Amortization of Premium on Debt--Cr. (429)	131,693	131,693	16
Interest on Debt to Municipality (430)	99,385	114,045	17
Other Interest Expense (431)	84,463	3,889	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	4,450,615	4,502,177	
Net Income	34,243,504	6,917,421	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	90,316,781	83,399,360	20
Balance Transferred from Income (433)	34,243,504	6,917,421	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	124,560,285	90,316,781	

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	64,220,440		64,220,440	1
Total (Acct. 400):	64,220,440	0	64,220,440	
Operation and Maintenance Expense (401-402):				
Derived	44,332,747		44,332,747	2
Total (Acct. 401-402):	44,332,747	0	44,332,747	
Depreciation Expense (403):				
Derived	6,210,897		6,210,897	3
Total (Acct. 403):	6,210,897	0	6,210,897	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	3,502,320		3,502,320	5
Total (Acct. 408):	3,502,320	0	3,502,320	
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:	10,174,476	0	10,174,476	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	113,898		113,898	8
Total (Acct. 415-416):	113,898	0	113,898	
Income from Nonutility Operations (417):				
NONE	0		0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
CAR FERRY DOCK PROPERTY DEPRECIATON EXPENSE	(672)		(672)	10
Total (Acct. 418):	(672)	0	(672)	
Interest and Dividend Income (419):				
WATER FUND	359,647	0	359,647	11

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
ELECTRIC FUND	1,508,777	0	1,508,777 12
Total (Acct. 419):	1,868,424	0	1,868,424
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	[REDACTED]	26,600,041	26,600,041 13
Contributed Plant - Electric	[REDACTED]	455,808	455,808 14
NONE	0	0	0 15
Total (Acct. 421):	0	27,055,849	27,055,849
TOTAL OTHER INCOME:	1,981,650	27,055,849	29,037,499

MISCELLANEOUS INCOME DEDUCTIONS

Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(85,067)	[REDACTED]	(85,067) 16
NONE	0	0	0 17
Total (Acct. 425):	(85,067)	0	(85,067)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	454,042	454,042 18
Depreciation Expense on Contributed Plant - Electric	[REDACTED]	148,881	148,881 19
NONE	0	0	0 20
Total (Acct. 426):	0	602,923	602,923
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(85,067)	602,923	517,856

INTEREST CHARGES**Interest on Long-Term Debt (427):**

Derived	4,349,231	[REDACTED]	4,349,231 21
Total (Acct. 427):	4,349,231	0	4,349,231

Amortization of Debt Discount and Expense (428):

WATER FUND	13,666	[REDACTED]	13,666 22
ELECTRIC FUND	35,563	[REDACTED]	35,563 23
Total (Acct. 428):	49,229	0	49,229

Amortization of Premium on Debt--Cr. (429):

ELECTRIC FUND	131,693	[REDACTED]	131,693 24
Total (Acct. 429):	131,693	0	131,693

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			
Interest on Debt to Municipality (430):			
Derived	99,385		99,385 25
Total (Acct. 430):	99,385	0	99,385
Other Interest Expense (431):			
Derived	84,463		84,463 26
Total (Acct. 431):	84,463	0	84,463
Interest Charged to Construction--Cr. (432):			
NONE	0		0 27
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	4,450,615	0	4,450,615
NET INCOME:	7,790,578	26,452,926	34,243,504
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	81,293,752	9,023,029	90,316,781 28
Total (Acct. 216):	81,293,752	9,023,029	90,316,781
Balance Transferred from Income (433):			
Derived	7,790,578	26,452,926	34,243,504 29
Total (Acct. 433):	7,790,578	26,452,926	34,243,504
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 30
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 31
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 32
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 33
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	89,084,330	35,475,955	124,560,285

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	502,049	416,336			918,385	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll	314,012	317,916			631,928	3
Materials	30,030	42,266			72,296	4
Taxes					0	5
Other (list by major classes):						
PUMPING COSTS - PRE CONTRACT CBCWA	100,263				100,263	6
Total costs and expenses	444,305	360,182	0	0	804,487	
Net income (or loss)	57,744	56,154	0	0	113,898	

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	4,995,030	59,225,410	0	0	64,220,440	1
Less: interdepartmental sales	121,284	558,466	0	0	679,750	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	469	75,578			76,047	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	<u>4,873,277</u>	<u>58,591,366</u>	<u>0</u>	<u>0</u>	<u>63,464,643</u>	

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	970,356	168,959	1,139,315	1
Electric operating expenses	3,368,458	586,518	3,954,976	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing	180,727	31,468	212,195	6
Other nonutility expenses	136,425	23,755	160,180	7
Water utility plant accounts	179,877	31,320	211,197	8
Electric utility plant accounts	114,235	19,890	134,125	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	1,219	213	1,432	13
Accum. prov. for depreciation of electric plant	37,081	6,457	43,538	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	909,119	(909,119)	0	18
All other accounts	229,058	40,539	269,597	19
Total Payroll	6,126,555	0	6,126,555	

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	14	1
Electric	81	2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	244,488,292	216,442,816	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	61,690,405	55,713,359	2
Net Utility Plant	182,797,887	160,729,457	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	182,797,887	160,729,457	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	404,024	404,024	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	13,068	12,396	6
Net Nonutility Property	390,956	391,628	
Investment in Municipality (123)	0	0	7
Other Investments (124)	4,070,986	3,641,432	8
Special Funds (125-128)	8,170,342	10,234,102	9
Total Other Property and Investments	12,632,284	14,267,162	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	599,229	2,117,940	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	650	650	12
Temporary Cash Investments (136)	18,514,150	8,430,184	13
Notes Receivable (141)	729,135	2,089,748	14
Customer Accounts Receivable (142)	3,886,231	3,861,384	15
Other Accounts Receivable (143)	1,704,057	1,327,495	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	29,100	29,100	17
Receivables from Municipality (145)	0	0	18
Materials and Supplies (151-163)	3,850,743	2,499,998	19
Prepayments (165)	185,336	234,325	20
Interest and Dividends Receivable (171)	167,348	124,159	21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	29,607,779	20,656,783	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	261,636	273,249	24
Other Deferred Debits (182-186)	1,502,093	2,246,853	25
Total Deferred Debits	1,763,729	2,520,102	
Total Assets and Other Debits	226,801,679	198,173,504	

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)	0	0	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	124,560,285	90,316,781	28
Total Proprietary Capital	124,560,285	90,316,781	
LONG-TERM DEBT			
Bonds (221-222)	84,050,000	86,890,000	29
Advances from Municipality (223)	1,860,357	1,893,841	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	85,910,357	88,783,841	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	521,344	0	32
Accounts Payable (232)	3,737,286	7,003,258	33
Payables to Municipality (233)	303,621	312,441	34
Customer Deposits (235)	346,819	301,408	35
Taxes Accrued (236)	3,131,120	3,111,640	36
Interest Accrued (237)	1,102,942	1,154,669	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)	63,800	64,392	40
Miscellaneous Current and Accrued Liabilities (242)	198,790	135,853	41
Total Current and Accrued Liabilities	9,405,722	12,083,661	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	3,522,780	3,654,472	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	1,491,757	1,541,728	44
Total Deferred Credits	5,014,537	5,196,200	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)	1,910,778	1,793,021	47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	1,910,778	1,793,021	
Total Liabilities and Other Credits	226,801,679	198,173,504	

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	35,613,929	0	0	180,828,887	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)	29,496,532	0	0	175,968,969	2
Utility Plant in Service - Contributed Plant (101.2)	33,858,317	0	0	4,491,928	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)				262,844	7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)	267,014			142,688	9
Total Utility Plant	63,621,863	0	0	180,866,429	
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)	8,007,159	0	0	50,766,591	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	1,453,809	0	0	1,462,846	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	9,460,968	0	0	52,229,437	
Net Utility Plant	54,160,895	0	0	128,636,992	

**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)	7,636,190	45,763,437			53,399,627	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	599,696	5,611,201			6,210,897	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	36,415				36,415	6
Accruals charged other						7
accounts (specify):						8
Clearing Accounts	24,923	124,328			149,251	9
Salvage	12,016	61,482			73,498	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	673,050	5,797,011	0	0	6,470,061	16
Debits during year						17
Book cost of plant retired	259,712	651,638			911,350	18
Cost of removal	42,369	142,219			184,588	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
Total debits	302,081	793,857	0	0	1,095,938	25
Balance end of year (111.1)	8,007,159	50,766,591	0	0	58,773,750	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)	999,767	1,313,965			2,313,732	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	454,042	148,881			602,923	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	454,042	148,881	0	0	602,923	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)	1,453,809	1,462,846	0	0	2,916,655	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):					
Electric Fund-Land	375,775			375,775	2
Electric Fund-Car Ferry Building	28,249			28,249	3
Total Nonutility Property (121)	404,024	0	0	404,024	
Less accum. prov. depr. & amort. (122)	12,396	672		13,068	4
 Net Nonutility Property	 391,628	 (672)	 0	 390,956	

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

Particulars (a)	Amount (b)	
Balance first of year	29,100	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	0	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	0	
Balance end of year	29,100	

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)	3,083,051				3,083,051	1,768,186	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			640,142		640,142	610,249	3
Total Electric Utility					3,723,193	2,378,435	

Account	Total End of Year	Amount Prior Year	
Electric utility total	3,723,193	2,378,435	1
Water utility (154)	127,550	121,563	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	3,850,743	2,499,998	

**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)				
1997 Water Works System Mortgage Revenue Bonds	0	5318	50,075	1
1998 Water Works System Mortgage Revenue Bonds	0	3431	8,307	2
2002 ELECTRIC POWER SYSTEM MORTGAGE REVENUE BONDS	0	30323	73,022	3
2004 WATER WORKS SYSTEM MORTGAGE REVENUE BONDS	0	1859	2,679	4
2005 ELECTRIC POWER SYSTEM MORTGAGE REVENUE BONDS	0	5239	92,995	5
2007 WATER WORKS SYSTEM MORTGAGE REVENUE BONDS	0	3058	34,558	6
Total			261,636	
Unamortized premium on debt (251)				
2004 ELECTRIC POWER SYSTEM MORTGAGE REVENUE BONDS	0	131692	3,522,780	7
Total			3,522,780	

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	0 1
Changes during year (explain):	
Balance end of year	0 2

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)	
Water Utility-Series 1997 - \$4,420,000	12/03/1997	06/01/2017	5.03%	0	1
Water Utility-Series 1998 - \$2,570,000	03/03/1998	06/01/2010	4.58%	700,000	2
ELECTRIC UTILITY-SERIES 2002 - \$7,150,000	12/20/2002	08/01/2010	5.00%	4,775,000	3
ELECTRIC UTILITY-SERIES 2004-\$69,550,000	03/09/2004	10/01/2034	5.00%	69,500,000	4
WATER UTILITY-SERIES 2004-\$1,480,000	12/28/2004	06/01/2009	3.08%	640,000	5
ELECTRIC UTILITY 2005 - \$4,715,000	12/01/2005	10/01/2025	3.99%	4,715,000	6
WATER UTILITY-SERIES 2007-\$3,720,000	03/05/2007	06/01/2017	4.00%	3,720,000	7
Total Bonds (Account 221):				84,050,000	
Total Reacquired Bonds (Account 222)				0	8

Net amount of bonds outstanding December 31: 84,050,000

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
PENSION FUNDING LIABILITY	12/31/2002	02/01/2023	5.00%	1,860,357	1
Total for Account 223				1,860,357	
Notes Payable (231)					
STEAM UTILITY BOND DEBT STEAM STUDY	05/01/2007	01/31/2008	5.00%	521,344	2
Total for Account 231				521,344	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	3,111,640	1
Accruals:		
Charged water department expense	487,157	2
Charged electric department expense	2,640,627	3
Charged sewer department expense		4
Other (explain):		
Gross Receipts Taxes Accrued	24,774	5
Total Accruals and other credits	3,152,558	
Taxes paid during year:		
County, state and local taxes	3,042,787	6
Social Security taxes		7
PSC Remainder Assessment		8
Other (explain):		
Gross Receipts Tax	90,291	9
Total payments and other debits	3,133,078	
Balance end of year	3,131,120	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
ELECTRIC MORTGAGE REVENUE BOND-SERIES 2002	145,365	301,615	347,500	99,480	1
ELECTRIC MORTGAGE REVENUE BOND-SERIES 2004	898,263	3,592,717	3,593,050	897,930	2
WATER MORTGAGE REVENUE BOND-SERIES 2007		124,073	111,498	12,575	3
WATER MORTGAGE REVENUE BOND-SERIES 2004	2,405	23,700	24,437	1,668	4
Water Mortgage Revenue Bond-Series 1998	3,516	36,417	37,242	2,691	5
Water Mortgage Revenue Bond-Series 1997	16,277	81,384	97,661	0	6
ELECTRIC MORTGAGE REVENUE BOND-SERIES 2005	47,331	189,325	189,325	47,331	7
Subtotal	1,113,157	4,349,231	4,400,713	1,061,675	
Advances from Municipality (223)					
PENSION FUNDING	41,512	99,385	99,630	41,267	8
Subtotal	41,512	99,385	99,630	41,267	
Other Long-Term Debt (224)					
NONE	0			0	9
Subtotal	0	0	0	0	
Notes Payable (231)					
Customer Deposits	0	6,013	6,013	0	10
STEAM UTILITY BOND DEBT STEAM STUDY		78,450	78,450	0	11
Subtotal	0	84,463	84,463	0	
Total	1,154,669	4,533,079	4,584,806	1,102,942	

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):		
AMERICAN TRANSMISSION COMPANY	4,070,986	2
Total (Acct. 124):	4,070,986	
Sinking Funds (125):		
ELECTRIC FUND BOILER # 9 EXPANSIN PROJECT	147,451	3
ELECTRIC FUND SPECIAL REDEMPTION ACCOUNT	6,457,775	4
WATER FUND SPECIAL REDEMPION ACCOUNT	1,275,218	5
Total (Acct. 125):	7,880,444	
Depreciation Fund (126):		
NONE		6
Total (Acct. 126):	0	
Other Special Funds (128):		
WATER FUND MEMBRANE REPLACEMENT ACCOUNT	289,898	7
Total (Acct. 128):	289,898	
Interest Special Deposits (132):		
NONE		8
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		9
Total (Acct. 134):	0	
Notes Receivable (141):		
WATER FUND	207,791	10
ELECTRIC FUND	521,344	11
Total (Acct. 141):	729,135	
Customer Accounts Receivable (142):		
Water	262,728	12
Electric	3,623,503	13
Sewer (Regulated)		14
Other (specify):		
NONE		15
Total (Acct. 142):	3,886,231	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	303,621	16

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):		
Merchandising, jobbing and contract work	1,400,436	17
Other (specify):		
NONE		18
Total (Acct. 143):	1,704,057	
Receivables from Municipality (145):		
NONE		19
Total (Acct. 145):	0	
Prepayments (165):		
WATER FUND INSURANCE	22,314	20
ELECTRIC FUND INSURANCE	160,494	21
ELECTRIC FUND POSTAGE	2,528	22
Total (Acct. 165):	185,336	
Extraordinary Property Losses (182):		
NONE		23
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		24
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		25
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		26
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
WATER FUND MEDICAL & PENSION REQUIREMENTS	254,994	27
ELECTRIC FUND MEDICAL & PENSION REQUIREMENTS	1,245,062	28
ELECTRIC FUND RETIREMENT WORK IN PROGRESS	2,037	29
Total (Acct. 186):	1,502,093	
Payables to Municipality (233):		
WATER SEWER COLLECTIONS PAYABLE	303,621	30
Total (Acct. 233):	303,621	
Other Deferred Credits (253):		
Regulatory Liability	1,361,255	31
ELECTRIC FUND PUBLIC BENEFITS	130,502	32
Total (Acct. 253):	1,491,757	

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)	28,904,176	176,039,763	0	0	204,943,939	1
Materials and Supplies	124,556	3,050,814	0	0	3,175,370	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation (111.1)	7,821,674	48,265,014	0	0	56,086,688	4
Customer Advances for Construction					0	5
Regulatory Liability	666,908	736,880	0	0	1,403,788	6
					0	7
Average Net Rate Base	20,540,150	130,088,683	0	0	150,628,833	
Net Operating Income	808,754	9,365,722	0	0	10,174,476	8
Net Operating Income as a percent of Average Net Rate Base	3.94%	7.20%	N/A	N/A	6.75%	

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	687,119	759,203	0	0	1,446,322	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	40,421	44,646	0	0	85,067	3
Other (specify):						
NONE					0	4
Balance End of Year	646,698	714,557	0	0	1,361,255	

FINANCIAL SECTION FOOTNOTES

Interest Accrued (Acct. 237) (Page F-18)

If Interest Accrued During Year (for other than Bonds (221)) is non-zero AND the Notes Payable and Miscellaneous Long-Term Debt schedule shows a Principal Amount EOY of zero or less, please explain.

Notes Payable 231 interest accrued is from Customer Deposits.

Balance Sheet End-of-Year Account Balances (Page F-19)

Miscellaneous Deferred Debits (Acct 186): amortization requires PSC authorization. Provide date of authorization.

- 1.) retirement work in progress is from current work orders that remain open as of 12/31/07.
- 2.) Medical & pension Requirements are authorized by letters from Bruce Manthey dated 8/28/03 and 9/17/03.

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.

Complete list of Other Accounts Receivable is available from MPU. Partial list is listed below. receivables are for Steam Billings, wholesale sales of water, sewer user fee, EDP charges, Tax roll special assessments, MISO Day 2 markets and land rents.

Customer	Amount Due
Busch Agricultural	\$269,864.59
MISO Day 2-Accrued from Dec	214,849.58
MISO Day 2-Accrued from Dec	211,677.50
MISO Day 2-Accrued from Dec	142,591.19
Great Lakes Utilities	105,672.40
Central Brown County Water Authority	95,370.00
City of Manitowoc	77,983.02
MISO Day 2-Accrued from Dec	37,825.08
Wastewater Treatment Plant	35,350.00
City of Manitowoc	32,789.16
MISO Day 2-Accrued from Dec	26,457.63
Manitowoc Board of Education	19,805.24
Verizon Wireless	17,280.00
Great Lakes Utilities	14,388.50
Total	\$1,301,903.89

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	4,907,827	4,493,688	1
Total Sales of Water	4,907,827	4,493,688	
Other Operating Revenues			
Forfeited Discounts (470)	8,506	8,888	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	42,280	37,797	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	36,417	33,187	6
Total Other Operating Revenues	87,203	79,872	
Total Operating Revenues	4,995,030	4,573,560	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	48,152	7,426	7
Pumping Expenses (620-633)	627,760	535,064	8
Water Treatment Expenses (640-652)	747,859	790,848	9
Transmission and Distribution Expenses (660-678)	733,136	677,242	10
Customer Accounts Expenses (901-905)	180,039	202,284	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-932)	713,182	749,113	13
Total Operation and Maintenance Expenses	3,050,128	2,961,977	
Other Operating Expenses			
Depreciation Expense (403)	599,696	595,005	14
Amortization Expense (404-407)		0	15
Taxes (408)	536,452	536,471	16
Total Other Operating Expenses	1,136,148	1,131,476	
Total Operating Expenses	4,186,276	4,093,453	
NET OPERATING INCOME	808,754	480,107	

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	9	1	3,831	2
Industrial				3
Total Unmetered Sales to General Customers (460)	9	1	3,831	
Metered Sales to General Customers (461)				
Residential	12,269	668,277	1,612,343	4
Commercial	1,072	274,248	455,341	5
Industrial	196	1,385,007	1,482,763	6
Total Metered Sales to General Customers (461)	13,537	2,327,532	3,550,447	
Private Fire Protection Service (462)	152		93,090	7
Public Fire Protection Service (463)	1		600,736	8
Other Sales to Public Authorities (464)	146	68,523	98,838	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)	2	0	439,601	11
Interdepartmental Sales (467)	1	116,412	121,284	12
Total Sales of Water	13,848	2,512,468	4,907,827	

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)	
CENTRAL BROWN COUNTY WATER	MANITOWOC FWPS	0	432,480	1
CITY OF TWO RIVERS	TWO RIVERS MEMORIAL DRIVE	0	7,121	2
Total		0	439,601	

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)	600,736	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)	600,736	
Forfeited Discounts (470):		
Customer late payment charges	8,506	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	8,506	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
REED AVENUE WATER TOWER-VERIZON WIRELESS	17,280	8
REED AVENUE WATER TOWER-CELLCOM	25,000	9
Total Rents from Water Property (472)	42,280	
Interdepartmental Rents (473):		
NONE		10
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	36,415	11
Other (specify): SALES TAX ALLOWANCE		2 12
Total Other Water Revenues (474)	36,417	

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)	4,048	0	1
Operation Labor and Expenses (601)	0	171	2
Purchased Water (602)	0	0	3
Miscellaneous Expenses (603)	199	480	4
Rents (604)	0	0	5
Maintenance Supervision and Engineering (610)	0	0	6
Maintenance of Structures and Improvements (611)	1,238	471	7
Maintenance of Collecting and Impounding Reservoirs (612)	0	0	8
Maintenance of Lake, River and Other Intakes (613)	38,240	1,091	9
Maintenance of Wells and Springs (614)	0	0	10
Maintenance of Infiltration Galleries and Tunnels (615)	1,254	0	11
Maintenance of Supply Mains (616)	2,732	5,213	12
Maintenance of Miscellaneous Water Source Plant (617)	441	0	13
Total Source of Supply Expenses	48,152	7,426	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	4,043	0	14
Fuel for Power Production (621)	0	0	15
Power Production Labor and Expenses (622)	0	0	16
Fuel or Power Purchased for Pumping (623)	560,231	478,929	17
Pumping Labor and Expenses (624)	2,282	304	18
Expenses Transferred--Credit (625)	0	0	19
Miscellaneous Expenses (626)	293	169	20
Rents (627)	0	0	21
Maintenance Supervision and Engineering (630)	1,114	1,959	22
Maintenance of Structures and Improvements (631)	13,706	11,993	23
Maintenance of Power Production Equipment (632)	0	0	24
Maintenance of Pumping Equipment (633)	46,091	41,710	25
Total Pumping Expenses	627,760	535,064	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	56,436	22,073	26
Chemicals (641)	82,843	84,720	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)	73,498	43,585	28
Miscellaneous Expenses (643)	254,948	237,669	29
Rents (644)	0	0	30
Maintenance Supervision and Engineering (650)	63,545	20,665	31
Maintenance of Structures and Improvements (651)	27,002	94,480	32
Maintenance of Water Treatment Equipment (652)	189,587	287,656	33
Total Water Treatment Expenses	747,859	790,848	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)	43,652	23,027	34
Storage Facilities Expenses (661)	7,132	17,583	35
Transmission and Distribution Lines Expenses (662)	(15,465)	44,532	36
Meter Expenses (663)	58,983	26,508	37
Customer Installations Expenses (664)	0	0	38
Miscellaneous Expenses (665)	89,117	92,192	39
Rents (666)	0	0	40
Maintenance Supervision and Engineering (670)	1,368	0	41
Maintenance of Structures and Improvements (671)	22,739	19,051	42
Maintenance of Distribution Reservoirs and Standpipes (672)	10,739	62,809	43
Maintenance of Transmission and Distribution Mains (673)	351,988	185,694	44
Maintenance of Fire Mains (674)	0	0	45
Maintenance of Services (675)	108,956	148,105	46
Maintenance of Meters (676)	6,132	2,097	47
Maintenance of Hydrants (677)	11,897	15,257	48
Maintenance of Miscellaneous Plant (678)	35,898	40,387	49
Total Transmission and Distribution Expenses	733,136	677,242	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	10,840	14,081	50
Meter Reading Labor (902)	24,810	28,322	51
Customer Records and Collection Expenses (903)	112,465	120,514	52
Uncollectible Accounts (904)	469	5,171	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)	31,455	34,196	54
Total Customer Accounts Expenses	180,039	202,284	
SALES EXPENSES			
Sales Expenses (910)		0	55
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	165,899	184,588	56
Office Supplies and Expenses (921)	102,156	71,081	57
Administrative Expenses Transferred--Credit (922)	6,646	(26,066)	58
Outside Services Employed (923)	34,668	42,689	59
Property Insurance (924)	57,671	41,773	60
Injuries and Damages (925)	58,885	51,468	61
Employee Pensions and Benefits (926)	251,035	302,162	62
Regulatory Commission Expenses (928)	1,972	522	63
Duplicate Charges--Credit (929)	0	0	64
Miscellaneous General Expenses (930)	40,492	26,522	65
Rents (931)	0	0	66
Maintenance of General Plant (932)	7,050	2,242	67
Total Administrative and General Expenses	713,182	749,113	
Total Operation and Maintenance Expenses	3,050,128	2,961,977	

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		487,157	480,437	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		9,942	9,498	2
Net property tax equivalent		477,215	470,939	
Social Security		49,624	59,961	3
PSC Remainder Assessment		9,613	5,571	4
Other (specify): NONE			0	5
Total tax expense		536,452	536,471	

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			Manitowoc				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.168200				3
County tax rate	mills		5.289500				4
Local tax rate	mills		6.481900				5
School tax rate	mills		7.424000				6
Voc. school tax rate	mills		1.462500				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		20.826100				10
Less: state credit	mills		1.280800				11
Net tax rate	mills		19.545300				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.481900				14
Combined School Tax Rate	mills		8.886500				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		15.368400				17
Total Tax Rate	mills		20.826100				18
Ratio of Local and School Tax to Total	dec.		0.737939				19
Total tax net of state credit	mills		19.545300				20
Net Local and School Tax Rate	mills		14.423247				21
Utility Plant, Jan. 1	\$	35,613,929	35,613,929				22
Materials & Supplies	\$	121,563	121,563				23
Subtotal	\$	35,735,492	35,735,492				24
Less: Plant Outside Limits	\$	1,962,404	1,962,404				25
Taxable Assets	\$	33,773,088	33,773,088				26
Assessment Ratio	dec.		1.000084				27
Assessed Value	\$	33,775,925	33,775,925				28
Net Local & School Rate	mills		14.423247				29
Tax Equiv. Computed for Current Year	\$	487,159	487,159				30
Tax Equivalent per 1994 PSC Report	\$	399,683					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	487,157					32 33
Tax equiv. for current year (see note 6)	\$	487,157					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)	83,952		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	1,968,150		7
Wells and Springs (314)	259,302		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	178,222		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	2,489,626	0	
PUMPING PLANT			
Land and Land Rights (320)	22,823		12
Structures and Improvements (321)	556,762		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	1,658,752		17
Diesel Pumping Equipment (326)	11,680		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	22,016		20
Total Pumping Plant	2,272,033	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	41,989		21
Structures and Improvements (331)	3,505,362		22
Water Treatment Equipment (332)	5,106,440	1,320,792	23
Total Water Treatment Plant	8,653,791	1,320,792	

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)			83,952	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			1,968,150	7
Wells and Springs (314)			259,302	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			178,222	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	2,489,626	
PUMPING PLANT				
Land and Land Rights (320)			22,823	12
Structures and Improvements (321)			556,762	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			1,658,752	17
Diesel Pumping Equipment (326)			11,680	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			22,016	20
Total Pumping Plant	0	0	2,272,033	
WATER TREATMENT PLANT				
Land and Land Rights (330)			41,989	21
Structures and Improvements (331)	7,974		3,497,388	22
Water Treatment Equipment (332)	136,679		6,290,553	23
Total Water Treatment Plant	144,653	0	9,829,930	

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)	25,551		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	1,756,747		26
Transmission and Distribution Mains (343)	9,886,611	133,820	27
Fire Mains (344)	0		28
Services (345)	0		29
Meters (346)	1,380,648	141,620	30
Hydrants (348)	1,121,723	23,466	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	14,171,280	298,906	
GENERAL PLANT			
Land and Land Rights (389)	58,619		33
Structures and Improvements (390)	288,206		34
Office Furniture and Equipment (391)	32,471	436	35
Computer Equipment (391.1)	11,290	5,327	36
Transportation Equipment (392)	184,654	20,126	37
Stores Equipment (393)	18,370		38
Tools, Shop and Garage Equipment (394)	35,375	6,165	39
Laboratory Equipment (395)	27,757		40
Power Operated Equipment (396)	12,150		41
Communication Equipment (397)	11,573		42
SCADA Equipment (397.1)	44,626	20,950	43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	725,091	53,004	
Total utility plant in service directly assignable	28,311,821	1,672,702	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	28,311,821	1,672,702	

**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)			25,551 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)		(228,279)	1,528,468 26
Transmission and Distribution Mains (343)	16,230		10,004,201 27
Fire Mains (344)			0 28
Services (345)			0 29
Meters (346)	76,514		1,445,754 30
Hydrants (348)	6,003		1,139,186 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	98,747	(228,279)	14,143,160
GENERAL PLANT			
Land and Land Rights (389)			58,619 33
Structures and Improvements (390)			288,206 34
Office Furniture and Equipment (391)			32,907 35
Computer Equipment (391.1)			16,617 36
Transportation Equipment (392)	16,312		188,468 37
Stores Equipment (393)			18,370 38
Tools, Shop and Garage Equipment (394)			41,540 39
Laboratory Equipment (395)			27,757 40
Power Operated Equipment (396)			12,150 41
Communication Equipment (397)			11,573 42
SCADA Equipment (397.1)			65,576 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	16,312	0	761,783
Total utility plant in service directly assignable	259,712	(228,279)	29,496,532
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	259,712	(228,279)	29,496,532

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	5,114,689	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	5,114,689	
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	5,815,166	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	0	5,815,166	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0	9,248,660	23
Total Water Treatment Plant	0	9,248,660	

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)			5,114,689 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	5,114,689
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)			5,815,166 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	5,815,166
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			9,248,660 23
Total Water Treatment Plant	0	0	9,248,660

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)	643,499	6,104,090	26
Transmission and Distribution Mains (343)	6,510,546	255,578	27
Fire Mains (344)	0		28
Services (345)	0		29
Meters (346)	0	21,602	30
Hydrants (348)	104,231	40,256	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	7,258,276	6,421,526	
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	7,258,276	26,600,041	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	7,258,276	26,600,041	

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)			6,747,589 26
Transmission and Distribution Mains (343)			6,766,124 27
Fire Mains (344)			0 28
Services (345)			0 29
Meters (346)			21,602 30
Hydrants (348)			144,487 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	13,679,802
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	33,858,317
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	33,858,317

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)	1,028,574	1.67%	32,867	3
Wells and Springs (314)	259,302	2.94%	7,624	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	68,634	1.77%	3,155	6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	1,356,510		43,646	
PUMPING PLANT				
Structures and Improvements (321)	214,129	2.43%	13,529	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	820,514	4.42%	73,317	12
Diesel Pumping Equipment (326)	10,608	4.29%	501	13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	16,316	4.29%	944	15
Total Pumping Plant	1,061,567		88,291	
WATER TREATMENT PLANT				
Structures and Improvements (331)	1,079,285	2.50%	87,535	16
Water Treatment Equipment (332)	1,104,293	3.24%	184,631	17
Total Water Treatment Plant	2,183,578		272,166	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	738,851	1.86%	30,552	19
Transmission and Distribution Mains (343)	1,436,686	0.93%	92,493	20
Fire Mains (344)	0			21
Services (345)	0			22
Meters (346)	409,562	5.00%	70,660	23
Hydrants (348)	172,977	1.59%	17,974	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					1,061,441	3
314					266,926	4
315					0	5
316					71,789	6
317					0	7
	0	0	0	0	1,400,156	
321					227,658	8
322					0	9
323					0	10
324					0	11
325					893,831	12
326					11,109	13
327					0	14
328					17,260	15
	0	0	0	0	1,149,858	
331	7,974				1,158,846	16
332	136,679	36,969			1,115,276	17
	144,653	36,969	0	0	2,274,122	
341					0	18
342					769,403	19
343	16,230	3,221			1,509,728	20
344					0	21
345					0	22
346	76,514		4,018		407,726	23
348	6,003	2,179	4,198		186,967	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	2,758,076		211,679	
GENERAL PLANT				
Structures and Improvements (390)	76,566	2.38%	6,860	26
Office Furniture and Equipment (391)	19,615	6.70%	2,176	27
Computer Equipment (391.1)	810	33.33%	3,433	28
Transportation Equipment (392)	103,335	10.56%	19,808	29
Stores Equipment (393)	14,613	6.70%	1,231	30
Tools, Shop and Garage Equipment (394)	9,510	6.70%	2,370	31
Laboratory Equipment (395)	8,421	6.70%	1,860	32
Power Operated Equipment (396)	4,425	6.07%	737	33
Communication Equipment (397)	8,101	20.00%	2,315	34
SCADA Equipment (397.1)	31,063	10.00%	4,462	35
Miscellaneous Equipment (398)	0	6.70%		36
Other Tangible Property (399)	0			37
Total General Plant	276,459		45,252	
Total accum. prov. directly assignable	7,636,190		661,034	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	7,636,190		661,034	

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>98,747</u>	<u>5,400</u>	<u>8,216</u>	<u>0</u>	<u>2,873,824</u>
390					83,426 26
391					21,791 27
391.1					4,243 28
392	16,312		3,800		110,631 29
393					15,844 30
394					11,880 31
395					10,281 32
396					5,162 33
397					10,416 34
397.1					35,525 35
398					0 36
399					0 37
	<u>16,312</u>	<u>0</u>	<u>3,800</u>	<u>0</u>	<u>309,199</u>
	<u>259,712</u>	<u>42,369</u>	<u>12,016</u>	<u>0</u>	<u>8,007,159</u>
					0 38
	<u>259,712</u>	<u>42,369</u>	<u>12,016</u>	<u>0</u>	<u>8,007,159</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	1.67%	42,708	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		42,708	
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	4.42%	128,515	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
Total Pumping Plant	0		128,515	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	0	3.24%	149,828	17
Total Water Treatment Plant	0		149,828	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	18,231	1.86%	68,737	19
Transmission and Distribution Mains (343)	969,865	0.93%	61,737	20
Fire Mains (344)	0			21
Services (345)	0			22
Meters (346)	0	5.00%	540	23
Hydrants (348)	11,671	1.59%	1,977	24

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					42,708 3
314					0 4
315					0 5
316					0 6
317					0 7
	0	0	0	0	42,708
321					0 8
322					0 9
323					0 10
324					0 11
325					128,515 12
326					0 13
327					0 14
328					0 15
	0	0	0	0	128,515
331					0 16
332					149,828 17
	0	0	0	0	149,828
341					0 18
342					86,968 19
343					1,031,602 20
344					0 21
345					0 22
346					540 23
348					13,648 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	999,767		132,991
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	999,767		454,042
Common Utility Plant Allocated to Water Department	0		38
Total accum. prov. for depreciation	999,767		454,042

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	1,132,758
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	1,453,809
					0 38
	0	0	0	0	1,453,809

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	0	262,230	0	262,230	1
February	0	243,874	7,931	251,805	2
March	0	266,061	10,185	276,246	3
April	0	257,553	0	257,553	4
May	0	267,100	3,493	270,593	5
June	0	302,932	2,522	305,454	6
July	0	313,700	3,005	316,705	7
August	0	338,147	8,964	347,111	8
September	0	283,280	0	283,280	9
October	0	269,911	703	270,614	10
November	0	257,882	412	258,294	11
December	0	241,749	988	242,737	12
Total annual pumpage	0	3,304,419	38,203	3,342,622	
Less: Water sold				2,512,468	13
Volume pumped but not sold				830,154	14
Volume sold as a percent of volume pumped				75%	15
Volume used for water production, water quality and system maintenance				374,191	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				374,191	19
Volume pumped but unaccounted for				455,963	20
Percent of water lost				14%	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.)				19,598	24
Date of maximum: 9/5/2007					25
Cause of maximum:					26
Hot Weather & Includes CBCWA					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				6,984	27
Date of minimum: 1/1/2007					28
Total KWH used for pumping for the year				7,674,330	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)	
COLLECTING WELL	A	66	156	6,000,000	Yes	1
COLLECTING WELL	C	84	156	8,000,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes				
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)	
WATER INTAKE-OLD	1	9,000	27	48	1
WATER INTAKE-NEW	2	4,000	20	60	2

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#4 LOW LIFT	#5 LOW LIFT	#6 LOW LIFT	1
Location	RWPS #1	RWPS #1	RWPS #2	2
Purpose	P	P	P	3
Destination	T	T	T	4
Pump Manufacturer	LAYNE-BOWLER	LAYNE-BOWLER	FLOW SERVE	5
Year Installed	1991	1991	2007	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	15,000	15,000	19,444	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	GENERAL ELECTRIC	US MOTORS	9 10
Year Installed	1991	1991	2007	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	300	300	400	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#7 LOW LIFT	10	11	14
Location	RWPS #2	3 LOLIFT	1 NY RESERVOIR	15
Purpose	P	X S	X S	16
Destination	T	T	D	17
Pump Manufacturer	FLOW SERVE	JOHNSTON	DELAVAL	18
Year Installed	2007	1999	1972	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	CENTRIFUGAL	20
Actual Capacity (gpm)	19,444	7,200	1,400	21
Pump Motor or Standby Engine Mfr	US MOTORS	G.E.	G. E.	22 23
Year Installed	2007	1999	1972	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	400	300	100	26

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	12	13	14	1
Location	2 NY RESERVOIR	4 NY RESERVOIR	A COLLECTOR	2
Purpose	B	X S	X S	3
Destination	D	D	D	4
Pump Manufacturer	DELAVAL	DELAVAL	LAYNE BOWLER	5
Year Installed	1970	1970	1945	6
Type	CENTRIFUGAL	CENTRIFUGAL	VERTICAL TURBINE	7
Actual Capacity (gpm)	2,800	2,100	2,800	8
Pump Motor or Standby Engine Mfr	G. E.	GE/CATERPILLAR	IDEAL	9 10
Year Installed	1972	1970	1945	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	200	150	250	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	15	19	20	14
Location	A COLLECTOR	C COLLECTOR	C COLLECTOR	15
Purpose	X S	X S	X S	16
Destination	D	D	D	17
Pump Manufacturer	STERLING	PEERLESS	PEERLESS	18
Year Installed	1945	1994	1994	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,200	2,800	2,800	21
Pump Motor or Standby Engine Mfr	G. E.	U. S. MOTORS	U. S. MOTORS	22 23
Year Installed	1945	1994	1994	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	125	250	250	26

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	21	22	23	1
Location	1 SOUTHWEST	2 SOUTHWEST	3 SOUTHWEST	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	PATTERSON	PATTERSON	ALLIS-CHALMERS	5
Year Installed	2003	2003	1987	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	600	800	3,000	8
Pump Motor or Standby Engine Mfr	US MOTORS	US MOTORS	GM-427	9 10
Year Installed	2003	2003	1987	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	50	150	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	5	6	7	14
Location	1 HILIFT	2 HILIFT	3 HILIFT	15
Purpose	P X	P X	P X	16
Destination	D	D	D	17
Pump Manufacturer	INGERSOLL DRESSEL	PEERLESS	PEERLESS	18
Year Installed	1999	1999	2002	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	6,500	3,420	6,050	21
Pump Motor or Standby Engine Mfr	US MOTORS	US MOTORS	US MOTORS	22 23
Year Installed	1999	1999	1999	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	500	250	350	26

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	8	9	FWP-P1	1
Location	1 LOLIFT	2 LOLIFT	FWPS	2
Purpose	P X	P X	P	3
Destination	T	T	D	4
Pump Manufacturer	GOULDS	JOHNSTON	GOULD	5
Year Installed	1999	1999	2007	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	5,000	7,200	2,770	8
Pump Motor or Standby Engine Mfr	GE MOTORS	GE MOTORS	GE MOTORS	9 10
Year Installed	1999	1999	2007	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	300	300	450	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	FWP-P2	FWP-P3	FWP-P4	14
Location	FWPS	FWPS	FWPS	15
Purpose	S	P	S	16
Destination	D	D	D	17
Pump Manufacturer	GOULD PUMP	GOULD PUMP	GOULD PUMP	18
Year Installed	2007	2007	2007	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	5,900	5,900	5,900	21
Pump Motor or Standby Engine Mfr	GE MOTORS	GE MOTORS	GE MOTORS	22 23
Year Installed	2007	2007	2007	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	900	900	900	26

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	PERMEATE P-1	PERMEATE P-2	PERMEATE P-3	1
Location	SMF PLANT	SMF PLANT	SMF PLANT	2
Purpose	P	P	P	3
Destination	T	T	T	4
Pump Manufacturer	FLOWSERVE	FLOWSERVE	FLOWSERVE	5
Year Installed	2007	2007	2007	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	5,280	5,280	5,280	8
Pump Motor or Standby Engine Mfr	US MOTORS	US MOTORS	US MOTORS	9 10
Year Installed	2007	2007	2007	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	100	100	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	PERMEATE P-4	PERMEATE P-5		14
Location	SMF PLANT	SMF PLANT		15
Purpose	P	P		16
Destination	T	T		17
Pump Manufacturer	FLOWSERVE	FLOWSERVE		18
Year Installed	2007	2007		19
Type	VERTICAL TURBINE	VERTICAL TURBINE		20
Actual Capacity (gpm)	5,280	5,280		21
Pump Motor or Standby Engine Mfr	US MOTORS	US MOTORS		22 23
Year Installed	2007	2007		24
Type	ELECTRIC	ELECTRIC		25
Horsepower	100	100		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	INDUSTRIAL PARK	REED AVENUE	UNGR STORAGE BLDG.	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	R	3
Year constructed	1995	1938	1970	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	185	180	0	6
Total capacity in gallons (actual)	1,250,000	1,500,000	5,000,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	OTHER	OTHER	BOOSTER STATION	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	OTHER	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	12.0000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	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.

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)				
L	D	0.500	178	0	0	0	178	1	
L	D	0.625	20	0	0	0	20	2	
M	D	0.750	228	0	0	0	228	3	
M	D	1.000	490	0	0	0	490	4	
L	D	1.500	508	0	0	0	508	5	
M	D	2.000	1,393	0	0	0	1,393	6	
M	D	4.000	7,691	0	0	0	7,691	7	
M	D	6.000	402,907	0	1,121	0	401,786	8	
P	D	6.000	24,740	76	0	0	24,816	9	
M	D	8.000	99,298	0	1,504	0	97,794	10	
P	D	8.000	118,934	6,837	0	0	125,771	11	
M	D	10.000	24,846	0	0	0	24,846	12	
P	D	10.000	28	2	0	0	30	13	
M	D	12.000	113,682	0	3	0	113,679	14	
P	D	12.000	67,911	3,175	8	0	71,078	15	
M	T	16.000	50,110	0	0	0	50,110	16	
P	D	16.000	2,507	0	0	0	2,507	17	
M	T	20.000	23,949	0	0	0	23,949	18	
M	T	24.000	17,495	0	0	0	17,495	19	
Total Within Municipality			956,915	10,090	2,636	0	964,369		
M	T	24.000	2,500	0	0	0	2,500	20	
Total Outside of Municipality			2,500	0	0	0	2,500		
Total Utility			959,415	10,090	2,636	0	966,869		

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)
L	0.625	4,655	0	80	0	4,575	1
L	0.750	1,823	0	0	0	1,823	2
M	0.750	2,767	0	0	0	2,767	3
L	1.000	271	0	0	0	271	4
M	1.000	4,462	109	0	0	4,571	5
L	1.250	8	0	0	0	8	6
M	1.500	188	0	0	0	188	7
M	2.000	201	4	0	0	205	8
P	4.000	28	1	0	0	29	9
M	4.000	130	0	0	0	130	10
P	6.000	54	2	0	0	56	11
M	6.000	83	0	0	0	83	12
M	8.000	57	0	0	0	57	13
P	8.000	101	1	0	0	102	14
M	10.000	4	0	0	0	4	15
P	10.000	1	0	0	0	1	16
M	12.000	7	0	0	0	7	17
P	12.000	6	0	0	0	6	18
Total Utility		14,846	117	80	0	14,883	0

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	5,563	316	326	(1)	5,552	97	1
0.750	7,270	513	402	5	7,386	171	2
1.000	464	30	16	0	478	15	3
1.500	165	25	12	0	178	58	4
2.000	253	34	19	1	269	34	5
3.000	72	3	1	7	81	0	6
4.000	43	0	0	(1)	42	1	7
6.000	40	2	8	1	35	8	8
8.000	1	0	0	0	1	1	9
48.000	0	1	0	0	1	0	10
Total:	13,871	924	784	12	14,023	385	

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	5,247	195	10	0	0	100	5,552	1
0.750	6,815	424	27	2	1	117	7,386	2
1.000	179	209	29	13	2	46	478	3
1.500	8	94	10	13	0	53	178	4
2.000	2	112	29	24	5	97	269	5
3.000	0	11	16	13	0	41	81	6
4.000	0	9	9	7	0	17	42	7
6.000	0	5	13	0	3	14	35	8
8.000	0	0	1	0	0	0	1	9
48.000	0	0	0	0	1	0	1	10
Total:	12,251	1,059	144	72	12	485	14,023	

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	1,316	27	10		1,333	2
Total Fire Hydrants	1,316	27	10	0	1,333	
Flushing Hydrants						
	0	3			3	3
Total Flushing Hydrants	0	3	0	0	3	

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: 570
 Number of distribution system valves end of year: 2,523
 Number of distribution valves operated during year: 1,182

WATER OPERATING SECTION FOOTNOTES

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

General footnotes

Volumes are not here for Sales for Resales because of their impact on page W-16.

Sales for Resale (Acct. 466) (Page W-03)

General footnotes

848,000,000 gallons of water was sold to CBCWA in 2007. Volumes were not reported here for sales to CBCWA because of the roll forward impact on page W-16.

City of Two Rivers revenue is from the annual fixed fee for the water connection. There was no consumption sales in 2007 for the City of Two Rivers. MPU customer account number 60060-29406.

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.

Other water revenues account 474 \$36,415 is the return on net investment in meters charged to the City of Manitowoc Wastewater Treatment Plant for sewer billings and collections for 2007.

Water Operation & Maintenance Expenses (Page W-05)

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

- Account 613 - Overhaul water screen
- Account 623 - Increased volumes pumped
- Account 640 - Higher concentration of labor
- Account 642 - Expanded water treatment plant operations
- Account 650 - Higher concentration of labor
- Account 651 - 2006 was unusually high
- Account 652 - 2006 was unusually high
- Account 660 - Higher concentration of labor
- Account 661 - 2006 was unusually high
- Account 662 - Some 2006 mispostings were corrected in 2007
- Account 663 - Higher concentration of labor in 2007
- Account 672 - Reservoir repairs in 2006
- Account 673 - More repairs, contracted services needed in 2007
- Account 675 - Fewer contracted services needed in 2007
- Account 921 - Cost of various services & supplies increased. The biggest increase was in EDP services.
- Account 922 - More allocations to merchandising & jobbing in 2007
- Account 924 - Higher insurance costs, more facilities to insure
- Account 926 - More allocations to merchandising & jobbing in 2007
- Account 930 - Increased public relations projects

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

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

Lower amount due to rounding.

WATER OPERATING SECTION FOOTNOTES

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

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$100,000, please explain. If applicable, provide construction authorization.

Account 332 - Water treatment equipment upgrades.

If Retirements for Accounts OTHER than 316, 343, 345, 346 or 348 exceed \$100,000, please explain.

Account 332 - Retired old filter plant, fluoride tanks, gate valves.

If Adjustments for any account are nonzero, please explain.

Account 342 - Moved to plant financed by contributions.

Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-10)

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$100,000, please explain.

Account 313, 325, 332 - Costs of expanding water treatment facility reimbursed by Central Brown County Water Authority.

Account 342 - \$5,875,811 - Costs of expanding water treatment facility reimbursed by Central Brown County Water Authority.

Account 342 - \$228,279 - Moved from plant financed by utility.

If Plant in Service Additions, Accounts 316 or 343, are greater than zero AND Additions on the Mains schedule are zero, please explain.

Account 343 - Numerous main projects--moved from plant financed by utility.

Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality-- (Page W-12)

If Accumulated Depreciation End of Year Balance is greater than the equivalent Plant in Service (Financed by Utility or Municipality) EOY Balance, please explain.

Over-depreciated and will be corrected in year 2008.

Sources of Water Supply - Statistics (Page W-16)

General footnotes

Sales for resale volumes are not included on page W-16. Including them would create faulty loss calculations.

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.

Watermains within the corporate limits of the City of Manitowoc, Wisconsin are extended in accordance with the requirement of section 144.04 as amended in the Wisconsin State Statutes, and according to the rules and regulations filed with the Public Service Commission of Wisconsin, and approved by the Common Council of the said City under section 12.7 of the Municipal Code.

Water Services (Page W-22)

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

Water services are privately owned. Property owner is billed for new services installed and replacement service is charged to Account 675 - Maintenance of Services.

WATER OPERATING SECTION FOOTNOTES

Water Services (Page W-22)

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

Water services are privately owned. Property owner is billed for new services installed and replacement service is charged to Account 675 - Maintenance of Services.

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

Water services are privately owned. Property owner is billed for new services installed and replacement service is charged to Account 675 - Maintenance of Services.

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

Water services are privately owned. Property owner is billed for new services installed and replacement service is charged to Account 675 - Maintenance of Services.

Meters (Page W-23)

Explain all reported adjustments.

Adjustments are from meter inventory corrections done at the end of the year.

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

Meters greater than 1-inch in size are tested pursuant to intervals outlined in PSC 185.76 (1). Meters 1-inch and smaller are replaced pursuant to PSC 185.76 (6), which specifies a meter replacement program that results in each meter being replaced within 20 years of the original date of installation, or 5 percent per year. Twenty-five percent of these meters are selected randomly for testing before being scrapped. In 2007, a total of 859 meters 1-inch and smaller were purchased resulting a calculated replacement percentage of 6.4 percent $[(316 + 513 + 30) / (5552 + 7386 + 478) = .064]$. However, more meters were purchased in 2007 than were replaced, as stock was carried over to 2008. The actual number of meters 1" and smaller replaced in 2007 was 760, or 5.7 percent $(760/13416 = 0.057)$. 48" meter was installed in mid-year and was not tested. Will be tested in year 2008.

If 2-inch or greater meters are reported as residential, please explain.

2" Meter - Qty 2 for Residential - Meters serve large homes.

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.

No
Station meters are only used to monitor flow into boosted pressure zones, are not used for billing or measuring accounted-for water. However, MPU will pursue calibrating all station meters to meet PSC requirements.

WATER OPERATING SECTION FOOTNOTES

Meters (Page W-23)

If 6-inch or larger meters in commercial, industrial or public authority classifications have not been tested, please explain.

Additional staff has been assigned to help meet PSC testing requirements. In 2007, 13 of the 18 - 6" meters were changed out. The remaining 5 meters will be changed out in the first quarter of 2008. Note that these meters are shipped off-site for testing, so there often is a lag from the change date to the test date.

Hydrants and Distribution System Valves (Page W-24)

General footnotes

Testing of the hydrants and valves are rotated between the south and north sides of the City each year. The South side was tested in 2007 and there are less valves and hydrants to test on the south side.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Electricity			
Sales of Electricity (440-448)	55,536,673	49,392,560	1
Total Sales of Electricity	55,536,673	49,392,560	
Other Operating Revenues			
Forfeited Discounts (450)	101,200	94,946	2
Miscellaneous Service Revenues (451)	478,231	439,657	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	149,791	145,569	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	2,959,515	3,405,375	7
Total Other Operating Revenues	3,688,737	4,085,547	
Total Operating Revenues	59,225,410	53,478,107	
Operation and Maintenance Expenses			
Power Production Expenses (500-557)	36,264,161	31,762,686	8
Transmission Expenses (560-573)	0	0	9
Distribution Expenses (580-598)	1,126,648	1,184,924	10
Customer Accounts Expenses (901-905)	540,928	538,906	11
Sales Expenses (911-916)	0	0	12
Administrative and General Expenses (920-932)	3,350,882	2,974,272	13
Total Operation and Maintenance Expenses	41,282,619	36,460,788	
Other Expenses			
Depreciation Expense (403)	5,611,201	5,003,188	14
Amortization Expense (404-407)		0	15
Taxes (408)	2,965,868	2,908,980	16
Total Other Expenses	8,577,069	7,912,168	
Total Operating Expenses	49,859,688	44,372,956	
NET OPERATING INCOME	9,365,722	9,105,151	

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	101,200	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	101,200	
Miscellaneous Service Revenues (451):		
ELECTRONIC DATA PROCESSING REVENUE	478,231	3
Total Miscellaneous Service Revenues (451)	478,231	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
POLE CONTACT RENTAL FEES	149,791	5
Total Rent from Electric Property (454)	149,791	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
STEAM FUND-STEAM & HOT WATER SALES LESS DISTRICT HEATING COST	2,954,103	7
STATE OF WISCONSIN-SALES TAX ALLOWANCE	5,412	8
Total Other Electric Revenues (456)	2,959,515	

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)	1,314,329	282,895	1
Fuel (501)	16,232,702	15,755,351	2
Steam Expenses (502)	723,389	898,542	3
Steam from Other Sources (503)	0	0	4
Steam Transferred -- Credit (504)	0	0	5
Electric Expenses (505)	524,192	573,597	6
Miscellaneous Steam Power Expenses (506)	520,665	506,368	7
Rents (507)	0	0	8
Maintenance Supervision and Engineering (510)	38,551	15,219	9
Maintenance of Structures (511)	88,189	234,804	10
Maintenance of Boiler Plant (512)	2,509,364	2,133,226	11
Maintenance of Electric Plant (513)	243,002	928,399	12
Maintenance of Miscellaneous Steam Plant (514)	239,318	245,587	13
Total Steam Power Generation Expenses	22,433,701	21,573,988	
HYDRAULIC POWER GENERATION EXPENSES			
Operation Supervision and Engineering (535)	0	0	14
Water for Power (536)	0	0	15
Hydraulic Expenses (537)	0	0	16
Electric Expenses (538)	0	0	17
Miscellaneous Hydraulic Power Generation Expenses (539)	0	0	18
Rents (540)	0	0	19
Maintenance Supervision and Engineering (541)	0	0	20
Maintenance of Structures (542)	0	0	21
Maintenance of Reservoirs, Dams and Waterways (543)	0	0	22
Maintenance of Electric Plant (544)	0	0	23
Maintenance of Miscellaneous Hydraulic Plant (545)	0	0	24
Total Hydraulic Power Generation Expenses	0	0	
OTHER POWER GENERATION EXPENSES			
Operation Supervision and Engineering (546)	2,997	4,286	25
Fuel (547)	68,020	160,659	26
Generation Expenses (548)	69,495	73,510	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)	985	850	28
Rents (550)	0	0	29
Maintenance Supervision and Engineering (551)	5,820	14,351	30
Maintenance of Structures (552)	2,272	4,149	31
Maintenance of Generating and Electric Plant (553)	36,630	68,548	32
Maintenance of Miscellaneous Other Power Generating Plant (554)	2,620	211,497	33
Total Other Power Generation Expenses	188,839	537,850	
OTHER POWER SUPPLY EXPENSES			
Purchased Power (555)	13,594,692	9,625,812	34
System Control and Load Dispatching (556)	0	0	35
Other Expenses (557)	46,929	25,036	36
Total Other Power Supply Expenses	13,641,621	9,650,848	
Total Power Production Expenses	36,264,161	31,762,686	
TRANSMISSION EXPENSES			
Operation Supervision and Engineering (560)	0	0	37
Load Dispatching (561)	0	0	38
Station Expenses (562)	0	0	39
Overhead Line Expenses (563)	0	0	40
Underground Line Expenses (564)	0	0	41
Miscellaneous Transmission Expenses (566)	0	0	42
Rents (567)	0	0	43
Maintenance Supervision and Engineering (568)	0	0	44
Maintenance of Structures (569)	0	0	45
Maintenance of Station Equipment (570)	0	0	46
Maintenance of Overhead Lines (571)	0	0	47
Maintenance of Underground Lines (572)	0	0	48
Maintenance of Miscellaneous Transmission Plant (573)	0	0	49
Total Transmission Expenses	0	0	
DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (580)	131,492	134,844	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	0	51
Station Expenses (582)	28,981	70,830	52
Overhead Line Expenses (583)	74,934	79,888	53
Underground Line Expenses (584)	50,261	28,257	54
Street Lighting and Signal System Expenses (585)	68,211	70,322	55
Meter Expenses (586)	63,632	49,665	56
Customer Installations Expenses (587)	0	0	57
Miscellaneous Distribution Expenses (588)	357,515	414,204	58
Rents (589)	0	0	59
Maintenance Supervision and Engineering (590)	24,919	5,772	60
Maintenance of Structures (591)	51,185	49,053	61
Maintenance of Station Equipment (592)	9,437	23,037	62
Maintenance of Overhead Lines (593)	155,085	178,524	63
Maintenance of Underground Lines (594)	15,632	12,850	64
Maintenance of Line Transformers (595)	23,546	23,976	65
Maintenance of Street Lighting and Signal Systems (596)	67,247	43,437	66
Maintenance of Meters (597)	0	78	67
Maintenance of Miscellaneous Distribution Plant (598)	4,571	187	68
Total Distribution Expenses	1,126,648	1,184,924	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	27,592	35,686	69
Meter Reading Expenses (902)	70,780	76,359	70
Customer Records and Collection Expenses (903)	267,150	242,717	71
Uncollectible Accounts (904)	75,578	84,295	72
Miscellaneous Customer Accounts Expenses (905)	99,828	99,849	73
Total Customer Accounts Expenses	540,928	538,906	
SALES EXPENSES			
Supervision (911)	0	0	74
Demonstrating and Selling Expenses (912)	0	0	75
Advertising Expenses (913)	0	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)	0	0	77
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	907,886	966,233	78
Office Supplies and Expenses (921)	297,171	156,035	79
Administrative Expenses Transferred -- Credit (922)	281,573	299,453	80
Outside Services Employed (923)	123,079	152,765	81
Property Insurance (924)	331,781	323,973	82
Injuries and Damages (925)	238,158	230,904	83
Employee Pensions and Benefits (926)	1,505,345	1,243,053	84
Regulatory Commission Expenses (928)	0	15,097	85
Duplicate Charges -- Credit (929)	0	0	86
Miscellaneous General Expenses (930)	83,861	81,676	87
Rents (931)	0	0	88
Maintenance of General Plant (932)	145,174	103,989	89
Total Administrative and General Expenses	3,350,882	2,974,272	
Total Operation and Maintenance Expenses	41,282,619	36,460,788	

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		2,640,627	2,549,393	1
Social Security		249,091	239,349	2
Wisconsin Gross Receipts Tax		11,819	81,808	3
PSC Remainder Assessment		64,331	37,285	4
Other (specify): GROSS REVENUES LICENSES FEE		0	1,145	5
Total tax expense		<u>2,965,868</u>	<u>2,908,980</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			Manitowoc				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.168200				3
County tax rate	mills		5.289500				4
Local tax rate	mills		6.481900				5
School tax rate	mills		7.424000				6
Voc. school tax rate	mills		1.462500				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		20.826100				10
Less: state credit	mills		1.280800				11
Net tax rate	mills		19.545300				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.481900				14
Combined School Tax Rate	mills		8.886500				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		15.368400				17
Total Tax Rate	mills		20.826100				18
Ratio of Local and School Tax to Total	dec.		0.737939				19
Total tax net of state credit	mills		19.545300				20
Net Local and School Tax Rate	mills		14.423247				21
Utility Plant, Jan. 1	\$	180,828,887	180,828,887				22
Materials & Supplies	\$	2,378,435	2,378,435				23
Subtotal	\$	183,207,322	183,207,322				24
Less: Plant Outside Limits	\$	140,725	140,725				25
Taxable Assets	\$	183,066,597	183,066,597				26
Assessment Ratio	dec.		1.000084				27
Assessed Value	\$	183,081,975	183,081,975				28
Net Local & School Rate	mills		14.423247				29
Tax Equiv. Computed for Current Year	\$	2,640,637	2,640,637				30
Tax Equivalent per 1994 PSC Report	\$	1,456,295					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$	2,640,627					32 33
Tax equiv. for current year (see note 5)	\$	2,640,627					34

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$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)	664,828		4
Structures and Improvements (311)	12,169,544	131,139	5
Boiler Plant Equipment (312)	95,407,476	611,187	6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	14,886,683		8
Accessory Electric Equipment (315)	9,916,146		9
Miscellaneous Power Plant Equipment (316)	295,921		10
Total Steam Production Plant	133,340,598	742,326	
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)	283,027		18
Structures and Improvements (341)	555,071		19
Fuel Holders, Producers and Accessories (342)	951,524		20
Prime Movers (343)	9,386,400		21
Generators (344)	1,323,791		22
Accessory Electric Equipment (345)	1,097,020		23
Miscellaneous Power Plant Equipment (346)	0		24
Total Other Production Plant	13,596,833	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)			664,828	4
Structures and Improvements (311)	123,777		12,176,906	5
Boiler Plant Equipment (312)	97,964	(923,325)	94,997,374	6
Engines and Engine Driven Generators (313)			0	7
Turbogenerator Units (314)	39,102		14,847,581	8
Accessory Electric Equipment (315)	131,529		9,784,617	9
Miscellaneous Power Plant Equipment (316)			295,921	10
Total Steam Production Plant	392,372	(923,325)	132,767,227	
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)			283,027	18
Structures and Improvements (341)			555,071	19
Fuel Holders, Producers and Accessories (342)			951,524	20
Prime Movers (343)			9,386,400	21
Generators (344)			1,323,791	22
Accessory Electric Equipment (345)			1,097,020	23
Miscellaneous Power Plant Equipment (346)			0	24
Total Other Production Plant	0	0	13,596,833	

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)	
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)	134,732		34
Structures and Improvements (361)	1,496,666		35
Station Equipment (362)	4,171,610	1,622	36
Storage Battery Equipment (363)	30,978		37
Poles, Towers and Fixtures (364)	1,495,658	54,575	38
Overhead Conductors and Devices (365)	3,336,504		39
Underground Conduit (366)	1,055,557	67,983	40
Underground Conductors and Devices (367)	2,875,298	107,695	41
Line Transformers (368)	4,587,109	247,092	42
Services (369)	1,625,091	31,777	43
Meters (370)	1,488,686	30,699	44
Installations on Customers' Premises (371)	312,362	19,931	45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	2,003,151		47
Total Distribution Plant	24,613,402	561,374	
GENERAL PLANT			
Land and Land Rights (389)	216,411		48
Structures and Improvements (390)	995,281		49
Office Furniture and Equipment (391)	480,337	1,378	50
Computer Equipment (391.1)	172,296	23,221	51
Transportation Equipment (392)	1,052,344	26,555	52
Stores Equipment (393)	44,572	16,280	53
Tools, Shop and Garage Equipment (394)	342,721	11,577	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)			134,732 34
Structures and Improvements (361)			1,496,666 35
Station Equipment (362)	75,080		4,098,152 36
Storage Battery Equipment (363)			30,978 37
Poles, Towers and Fixtures (364)	21,000		1,529,233 38
Overhead Conductors and Devices (365)	46,814	(7,640)	3,282,050 39
Underground Conduit (366)	1,680		1,121,860 40
Underground Conductors and Devices (367)	17,357		2,965,636 41
Line Transformers (368)	11,801		4,822,400 42
Services (369)	15,748		1,641,120 43
Meters (370)	13,689		1,505,696 44
Installations on Customers' Premises (371)	4,903		327,390 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	20,951	(4,092)	1,978,108 47
Total Distribution Plant	229,023	(11,732)	24,934,021
GENERAL PLANT			
Land and Land Rights (389)			216,411 48
Structures and Improvements (390)	13,618		981,663 49
Office Furniture and Equipment (391)		1,595	483,310 50
Computer Equipment (391.1)		(1,595)	193,922 51
Transportation Equipment (392)	16,625		1,062,274 52
Stores Equipment (393)			60,852 53
Tools, Shop and Garage Equipment (394)			354,298 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)	5,465		55
Power Operated Equipment (396)	296,128	62,395	56
Communication Equipment (397)	413,369		57
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	540,801		59
Total General Plant	4,559,725	141,406	
Total utility plant in service directly assignable	176,110,558	1,445,106	
 Common Utility Plant Allocated to Electric Department	 0		 60
 Total utility plant in service	 176,110,558	 1,445,106	

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)			5,465 55
Power Operated Equipment (396)			358,523 56
Communication Equipment (397)			413,369 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			540,801 59
Total General Plant	30,243	0	4,670,888
Total utility plant in service directly assignable	651,638	(935,057)	175,968,969
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	651,638	(935,057)	175,968,969

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)	1,650,385	20,690	38
Overhead Conductors and Devices (365)	1,114,118	91,831	39
Underground Conduit (366)	216,959	114,573	40
Underground Conductors and Devices (367)	507,804	68,788	41
Line Transformers (368)	20,198	77,898	42
Services (369)	74,093	24,830	43
Meters (370)	1,177	4,703	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	451,387	52,494	47
Total Distribution Plant	4,036,121	455,807	
GENERAL PLANT			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	0		49
Office Furniture and Equipment (391)	0		50
Computer Equipment (391.1)	0		51
Transportation Equipment (392)	0		52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	0		54

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			0 34
Structures and Improvements (361)			0 35
Station Equipment (362)			0 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			1,671,075 38
Overhead Conductors and Devices (365)			1,205,949 39
Underground Conduit (366)			331,532 40
Underground Conductors and Devices (367)			576,592 41
Line Transformers (368)			98,096 42
Services (369)			98,923 43
Meters (370)			5,880 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			503,881 47
Total Distribution Plant	0	0	4,491,928
GENERAL PLANT			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			0 49
Office Furniture and Equipment (391)			0 50
Computer Equipment (391.1)			0 51
Transportation Equipment (392)			0 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			0 54

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$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)	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	4,036,121	455,807	
 Common Utility Plant Allocated to Electric Department	 0		 60
 Total utility plant in service	 4,036,121	 455,807	

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	4,491,928
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	0	0	4,491,928

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)	1,446,903	2.08%	253,204	1
Boiler Plant Equipment (312)	19,320,415	3.33%	3,170,241	2
Engines and Engine Driven Generators (313)	0			3
Turbogenerator Units (314)	4,732,323	2.97%	441,554	4
Accessory Electric Equipment (315)	1,574,959	2.63%	259,065	5
Miscellaneous Power Plant Equipment (316)	146,328	3.13%	9,263	6
Total Steam Production Plant	27,220,928		4,133,327	
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)	316,031	3.57%	19,816	13
Fuel Holders, Producers and Accessories (342)	340,802	3.57%	33,970	14
Prime Movers (343)	4,483,730	3.57%	335,094	15
Generators (344)	659,402	3.57%	47,259	16
Accessory Electric Equipment (345)	416,272	3.57%	39,164	17
Miscellaneous Power Plant Equipment (346)	0			18
Total Other Production Plant	6,216,237		475,303	
TRANSMISSION PLANT				
Structures and Improvements (352)	0			19
Station Equipment (353)	0	2.94%		20
Towers and Fixtures (354)	0			21
Poles and Fixtures (355)	0	3.70%		22
Overhead Conductors and Devices (356)	0	3.33%		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	123,777				1,576,330	1
312	97,964	32,475	10,991		22,371,208	2
313					0	3
314	39,102				5,134,775	4
315	131,529				1,702,495	5
316					155,591	6
	392,372	32,475	10,991	0	30,940,399	
331					0	7
332					0	8
333					0	9
334					0	10
335					0	11
336					0	12
	0	0	0	0	0	
341					335,847	13
342					374,772	14
343					4,818,824	15
344					706,661	16
345					455,436	17
346					0	18
	0	0	0	0	6,691,540	
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)	66,586	3.00%	44,900	27
Station Equipment (362)	2,230,902	4.17%	172,426	28
Storage Battery Equipment (363)	9,751	5.00%	1,549	29
Poles, Towers and Fixtures (364)	763,079	3.67%	55,506	30
Overhead Conductors and Devices (365)	998,627	3.60%	119,135	31
Underground Conduit (366)	181,833	2.00%	21,700	32
Underground Conductors and Devices (367)	749,593	2.97%	86,287	33
Line Transformers (368)	1,933,087	3.00%	141,143	34
Services (369)	975,144	4.63%	75,612	35
Meters (370)	815,326	3.60%	53,898	36
Installations on Customers' Premises (371)	275,129	6.92%	22,135	37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	873,914	3.91%	77,833	39
Total Distribution Plant	9,872,971		872,124	
GENERAL PLANT				
Structures and Improvements (390)	594,352	2.38%	23,525	40
Office Furniture and Equipment (391)	149,893	6.70%	30,785	41
Computer Equipment (391.1)	115,883	33.33%	21,190	42
Transportation Equipment (392)	826,665	15.00%	67,234	43
Stores Equipment (393)	19,522	6.70%	2,986	44
Tools, Shop and Garage Equipment (394)	106,224	6.70%	21,841	45
Laboratory Equipment (395)	1,362	6.70%	366	46
Power Operated Equipment (396)	228,985	12.50%	31,926	47
Communication Equipment (397)	298,150	20.00%	36,913	48
Miscellaneous Equipment (398)	0	6.70%		49
Other Tangible Property (399)	112,265	3.33%	18,009	50
Total General Plant	2,453,301		254,775	
Total accum. prov. directly assignable	45,763,437		5,735,529	

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					111,486 27
362	75,080	11,824	1,463		2,317,887 28
363					11,300 29
364	21,000	20,614	13,014		789,985 30
365	46,814	58,288	23,494		1,036,154 31
366	1,680	648	27		201,232 32
367	17,357	7,425	3,764		814,862 33
368	11,801		828		2,063,257 34
369	15,748	3,750	186		1,031,444 35
370	13,689	654	495		855,376 36
371	4,903	1,984	1,867		292,244 37
372					0 38
373	20,951	4,557	3,053		929,292 39
	229,023	109,744	48,191	0	10,454,519
390	13,618				604,259 40
391					180,678 41
391.1					137,073 42
392	16,625		2,300		879,574 43
393					22,508 44
394					128,065 45
395					1,728 46
396					260,911 47
397					335,063 48
398					0 49
399					130,274 50
	30,243	0	2,300	0	2,680,133
	651,638	142,219	61,482	0	50,766,591

**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>45,763,437</u></u>		<u><u>5,735,529</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
	651,638	142,219	61,482	0	50,766,591

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)	726,917	3.67%	60,949	30
Overhead Conductors and Devices (365)	505,461	3.60%	41,761	31
Underground Conduit (366)	7,304	2.00%	5,485	32
Underground Conductors and Devices (367)	34,582	2.97%	16,103	33
Line Transformers (368)	1,864	3.00%	1,774	34
Services (369)	4,034	4.63%	4,005	35
Meters (370)	58	3.60%	128	36
Installations on Customers' Premises (371)	0			37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	33,745	3.91%	18,676	39
Total Distribution Plant	1,313,965		148,881	
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	1,313,965		148,881	

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					787,866 30
365					547,222 31
366					12,789 32
367					50,685 33
368					3,638 34
369					8,039 35
370					186 36
371					0 37
372					0 38
373					52,421 39
	0	0	0	0	1,462,846
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	1,462,846

**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>1,313,965</u></u>		<u><u>148,881</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>1,462,846</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)						0 1
7.2/12.5 kV (12kV)						0 2
14.4/24.9 kV (25kV)						0 3
Other:						
Overhead Primary 7.62/13.2	162		4			158 4
Overhead Secondary	228		2			226 5
Underground Lines						
2.4/4.16 kV (4kV)						0 6
7.2/12.5 kV (12kV)						0 7
14.4/24.9 kV (25kV)						0 8
Other:						
Underground Primary 7.62/13.2	65		3			68 9
Underground Secondary	55		3			58 10
Primary Distribution System Voltage(s) -- Rural						
Pole Lines						
2.4/4.16 kV (4kV)						0 11
7.2/12.5 kV (12kV)						0 12
14.4/24.9 kV (25kV)						0 13
Other:						
NONE						0 14
Underground Lines						
2.4/4.16 kV (4kV)						0 15
7.2/12.5 kV (12kV)						0 16
14.4/24.9 kV (25kV)						0 17
Other:						
NONE						0 18
Transmission System						
Pole Lines						
34.5 kV						0 19
69 kV						0 20
115 kV						0 21
138 kV						0 22
Other:						
NONE						0 23
Underground Lines						
34.5 kV						0 24
69 kV						0 25
115 kV						0 26
138 kV						0 27
Other:						

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Line Owned				
	First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments During Year (e)	Total End of Year (f)
Transmission System					
Underground Lines					
NONE					0 28

RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers		3
Total	0	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm		7
Nonfarm	53	8
Total	53	9
Customers served at other than rural rates:		10
Farm		11
Nonfarm		12
Total	0	13
Total customers on rural lines at end of year	53	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	93,400	Thursday	01/18/2007	12:00	63,453	1
February	02	95,500	Wednesday	02/07/2007	11:00	58,297	2
March	03	90,300	Tuesday	03/20/2007	11:00	61,569	3
April	04	88,100	Wednesday	04/11/2007	11:00	57,993	4
May	05	93,400	Wednesday	05/09/2007	11:00	60,647	5
June	06	107,800	Tuesday	06/26/2007	13:00	62,672	6
July	07	116,500	Tuesday	07/31/2007	13:00	66,710	7
August	08	118,000	Wednesday	08/01/2007	13:15	71,427	8
September	09	112,063	Tuesday	09/04/2007	13:00	66,647	9
October	10	100,013	Monday	10/08/2007	10:00	67,959	10
November	11	93,676	Thursday	11/29/2007	10:45	64,027	11
December	12	95,932	Thursday	12/06/2007	10:00	65,961	12
Total		1,204,684				767,362	

System Name

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

Type of Reading	Supplier
------------------------	-----------------

15 minutes integrated	
-----------------------	--

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam	521,209	1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine	403	4
Internal Combustion Reciprocating	44	5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	521,656	7
Purchases	136,992	8
Interchanges:		
In (gross)	207,623	9
Out (gross)	98,909	10
Net	108,714	11
Transmission for/by others (wheeling):		
Received		12
Delivered		13
Net	0	14
Total Source of Energy	767,362	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	545,749	18
Sales For Resale	189,845	19
Energy Used by the Company (excluding station use):		20
Electric Utility	6,842	21
Common (office, shops, garages, etc. serving 2 or more util. depts.)	341	22
Total Used by Company	7,183	23
Total Sold and Used	742,777	24
Energy Losses:		25
Transmission Losses (if applicable)		26
Distribution Losses	24,585	27
Total Energy Losses	24,585	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	3.2038%	29
Total Disposition of Energy	767,362	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)	
Residential Sales				
RESIDENTIAL SALES	RG-1	15,621	106,665	1
Total Sales for Residential Sales		15,621	106,665	
Commercial & Industrial				
COMMERCIAL	CG-1	1,717	63,575	2
COMMERCIAL & INDUSTRIAL	CP-1	42	19,782	3
COMMERCIAL & INDUSTRIAL	CP-2	37	37,644	4
COMMERCIAL & INDUSTRIAL	CP-3	46	259,854	5
COMMERCIAL & INDUSTRIAL	CP-4	2	52,614	6
SECURITY LIGHTS	SL-1	362	1,441	7
Total Sales for Commercial & Industrial		2,206	434,910	
Public Street & Highway Lighting				
GENERAL & ORNAMENTAL	MS-1	1	4,174	8
Total Sales for Public Street & Highway Lighting		1	4,174	
Sales for Resale				
GREAT LAKES UTILITIES	GS-1	1	189,844	9
MISO MARKET	GS-1	1	1	10
Total Sales for Sales for Resale		2	189,845	
TOTAL SALES FOR ELECTRICITY		17,830	735,594	

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)	
		10,953,903	761,466	11,715,369	1
0	0	10,953,903	761,466	11,715,369	
		5,940,175	456,072	6,396,247	2
61,739		1,521,620	143,677	1,665,297	3
105,770	130,723	2,810,301	286,121	3,096,422	4
565,968	656,528	15,367,232	1,882,302	17,249,534	5
132,444	149,634	3,184,722	380,592	3,565,314	6
		160,412	10,205	170,617	7
865,921	936,885	28,984,462	3,158,969	32,143,431	
		716,577	29,443	746,020	8
0	0	716,577	29,443	746,020	
		9,270,247		9,270,247	9
		1,661,606		1,661,606	10
0	0	10,931,853	0	10,931,853	
865,921	936,885	51,586,795	3,949,878	55,536,673	

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			GLU		1	
Point of Delivery			MPU		2	
Type of Power Purchased (firm, dump, etc.)			FIRM		3	
Voltage at Which Delivered			69kV		4	
Point of Metering			MPU		5	
Total of 12 Monthly Maximum Demands -- kW			375,350		6	
Average load factor			49.9961%		7	
Total Cost of Purchased Power			6,059,854		8	
Average cost per kWh			0.0442		9	
On-Peak Hours (if applicable)					10	
Monthly purchases --- kWh (000):		On-peak	Off-peak	On-peak	Off-peak	11
January		4,666	7,056			12
February		3,965	6,336			13
March		4,671	7,038			14
April		4,260	7,200			15
May		4,556	7,056			16
June		4,086	6,912			17
July		4,236	7,344			18
August		4,448	6,768			19
September		3,914	7,488			20
October		4,789	6,768			21
November		4,260	7,218			22
December		3,749	8,208			23
Total kWh (000)		51,600	85,392			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)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	521,656	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	109	7
Date and Hour of Such Maximum Demand	7/31/2007 12	8
Load Factor	546.3282	9
Maximum Net Generation in Any One Day	2,370	10
Date of Such Maximum	2/15/2007	11
Number of Hours Generators Operated	8,760	12
Maximum Continuous or Dependable Capacity--kW	160	13
Is Plant Owned or Leased?		14
Total Production Expenses	10,188,838	15
Cost per kWh of Net Generation (\$)	20	16
Monthly Net Generation --- kWh (000):		
January	43,603	17
February	42,835	18
March	37,833	19
April	43,967	20
May	43,202	21
June	42,988	22
July	46,786	23
August	52,077	24
September	41,035	25
October	51,042	26
November	35,432	27
December	40,856	28
Total kWh (000)	521,656	29
Gas Consumed--Therms	119,357	30
Average Cost per Therm Burned (\$)	119,357.0000	31
Fuel Oil Consumed Barrels (42 gal.)	28	32
Average Cost per Barrel of Oil Burned (\$)	114.9200	33
Specific Gravity	33	34
Average BTU per Gallon	140,133	35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)	0.0000	37
kWh Net Generation per Gallon of Fuel Oil	1	38
kWh Net Generation per Gallon of Lubr. Oil	0	39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	247,743	42
Average Cost per Ton (\$)	41.1900	43
Kind of Coal Used	Bitum/PC	44
Average BTU per Pound	13,649	45
Water Evaporated--Thousands of Pounds	4,537,361	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel	10	48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant	1	50
Based on Coal Used Solely in Electric Generation	1	51
Average BTU per kWh Net Generation	13,638	52
Total Cost of Fuel (Oil and/or Coal) per kWh Net Generation (\$)	0.0281	54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)	
Name of Plant	Custer Str	Manitowoc	Manitowoc		1
Unit Identification	MPU3	MPU2	MPU1		2
Type of Generation	TURBINE	RECIP	STEAM		3
kWh Net Generation (000)	403	44	521,209		4
Is Generation Metered or Estimated?	M	M	M		5
Is Exciter & Station Use Metered or Estimated?	E	E	E		6
60-Minute Maximum Demand--kW (est. if not meas.)	21	5	107		7
Date and Hour of Such Maximum Demand	10/8/2007 13	12/10/2007 11	2/15/2007 22		8
Load Factor	2.1907	1.0046	556.0630		9
Maximum Net Generation in Any One Day	94	13	2,370		10
Date of Such Maximum	10/08/2007	12/10/2007	02/15/2007		11
Number of Hours Generators Operated	34	12	8,760		12
Maximum Continuous or Dependable Capacity--kW	22	11	127		13
Is Plant Owned or Leased?	O	O	O		14
Total Production Expenses	72,514	116,325	9,999,999		15
Cost per kWh of Net Generation (\$)	179.9355	2,643.7500	19.1862		16
Monthly Net Generation --- kWh (000):					
January	0	2	43,601		17
February	45	0	42,790		18
March	0	0	37,833		19
April	0	8	43,959		20
May	0	1	43,201		21
June	0	2	42,986		22
July	188	2	46,596		23
August	76	4	51,997		24
September	0	5	41,030		25
October	94	6	50,942		26
November	0	1	35,431		27
December	0	13	40,843		28
Total kWh (000)	403	44	521,209		29
Gas Consumed--Therms	73,420	2,704	43,233		30
Average Cost per Therm Burned (\$)	0.7900	2.5100	1.1800		31
Fuel Oil Consumed Barrels (42 gal.)	0	28			32
Average Cost per Barrel of Oil Burned (\$)	0.0000	114.9200			33
Specific Gravity	33	33			34
Average BTU per Gallon	140,133	140,133			35
Lubricating Oil Consumed--Gallons	0	0			36
Average Cost per Gallon (\$)	0.0000	0.0000			37
kWh Net Generation per Gallon of Fuel Oil	0	1			38
kWh Net Generation per Gallon of Lubr. Oil	0	0			39
Does plant produce steam for heating or other purposes in addition to elec. generation?	N	N	Y		40
Coal consumed--tons (2,000 lbs.)			247,743		42
Average Cost per Ton (\$)			41.1900		43
Kind of Coal Used			Bitum/PC		44
Average BTU per Pound			13,649		45
Water Evaporated--Thousands of Pounds			4,537,361		46
Is Water Evaporated, Metered or Estimated?		M	M		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel			9.9000		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.					49
Based on Total Coal Used at Plant			1		50
Based on Coal Used Solely in Electric Generation			1		51
Average BTU per kWh Net Generation			13,638		52
Total Cost of Fuel (Oil and/or Coal)					53
per kWh Net Generation (\$)	0.1429	0.2372	0.0280		54

STEAM PRODUCTION PLANTS

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

Boilers

Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)	
Manitowoc	6	1956	900	900	Water Tube	Stoker	200	1
Manitowoc	7	1964	900	900	Water Tube	Stoker	200	2
Manitowoc	8	1991	1100	905	Water Tube	Sweep Air	220	3
Manitowoc	9	2006	1500	1005	Water Tube	Sweep Air	475	4
Manitowoc	5	1952	450	750	Water Tube	Natural Ga	70	5
Total							1165	

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)	
Custer Str	3	1999	Turbine	General Electric	5,105	32,767	1
Manitowoc	2	1985	Reciproc	Transamerica DeLavel	450	7,313	2
Manitowoc	1	1985	Reciproc	Transamerica DeLavel	450	7,313	3
Total						47,393	

STEAM PRODUCTION PLANTS (cont.)

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

Turbine-Generators										
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	<u>kWh Generated by Each Unit During Yr. (000's)</u>		<u>Rated Unit Capacity</u>		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)	
				(m)	(n)	kVA (o)				
1956	SC	3600	13800	92115	22000	27058	22000	22000	1	
1964	SC	3600	13800	134275	32000	35556	32000	32000	2	
									3	
2006	SC	3600	13800	347865	63400	75000	63400	63400	4	
1950	SC	3600	13800	6108	10000	12500	10000	10000	5	
Total				580363	127400	150114	127400	127400		

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

Generators								
Year Installed (h)	Voltage (kV) (i)	<u>kWh Generated by Each Unit Generator During Yr. (000's)</u>		<u>Rated Unit Capacity</u>		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)	
		(j)	(k)	kVA (l)				
1999	13,800	403	24,250	29,600	24,250	24,250	24,250	1
1985	13,800	42	5,250	6,563	5,250	5,250	5,250	2
1985	13,800	2	5,250	6,563	5,250	5,250	5,250	3
Total		447	34,750	42,726	34,750	34,750	34,750	

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					
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	LAKEFNT	NE	REV BK3	CUSTER ST	Dewey	1
Voltage--High Side	69	69	69	69	69	2
Voltage--Low Side	13	13	13	13	13	3
Num. Main Transformers in Operation	3	1	1	1	1	4
Total Capacity of Transformers in kVA	93,000	22,400	22,400	22,400	22,400	5
Number of Spare Transformers on Hand	0	0	0	0	0	6
15-Minute Maximum Demand in kW	36,500	15,700	20,600	18,800	14,400	7
Dt and Hr of Such Maximum Demand	02/21/2007 11:00	07/31/2007 13:00	07/31/2007 16:00	09/05/2007 14:00	08/28/2007 16:00	8 9
Kwh Output						10 11

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation					
	(h)	(i)	(j)	(k)		(l)
Name of Substation	MIRRO	MIRRO BK2	MIRRO BK3	REV BK 4		12 13
Voltage--High Side	69	69	69	69		14
Voltage--Low Side	4,160	4,160	4,160	13		15
Num. of Main Transformers in Operation	3	1	1	1		16
Total Capacity of Transformers in kVA	9,999	3,000	5,000	22,400		17
Number of Spare Transformers on Hand	1	0	0	0		18
15-Minute Maximum Demand in kW	7,500	0	0	15,500		19
Dt and Hr of Such Maximum Demand	05/23/2007 11:00			10/23/2007 10:00		20 21
Kwh Output						22 23 24 25

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation					
	(n)	(o)	(p)	(q)		(r)
Name of Substation						26 27
Voltage--High Side						28
Voltage--Low Side						29
Num. of Main Transformers in Operation						30
Capacity of Transformers in kVA						31
Number of Spare Transformers on Hand						32
15-Minute Maximum Demand in kW						33
Dt and Hr of Such Maximum Demand						34 35 36 37
Kwh Output						38 39 40

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	18,849	2,680	271,826	1
Acquired during year	222	72	5,665	2
Total	19,071	2,752	277,491	3
Retired during year	93	20	637	4
Sales, transfers or adjustments increase (decrease)	(1)			5
Number end of year	18,977	2,732	276,854	6
Number end of year accounted for as follows:				7
In customers' use	17,525	2,347	224,117	8
In utility's use				9
				10
Locked meters on customers' premises				11
In stock	1,452	385	52,737	12
Total end of year	18,977	2,732	276,854	13

STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Sodium Vapor	100	1,457	729,392	1
Sodium Vapor	200	349	392,720	2
Sodium Vapor	250	1,509	1,853,404	3
Total		3,315	2,975,516	
Ornamental				
Sodium Vapor	70	256	221,795	4
Sodium Vapor	100	389	193,608	5
Sodium Vapor	200	422	392,000	6
Sodium Vapor	250	391	390,921	7
Total		1,458	1,198,324	
Other				
NONE				8
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Other Operating Revenues (Electric) (Page E-02)

General footnotes

Other Electric Revenue-Steam & Hot Water Sales-Account 456 amount is less Steam Expense-Account (695-698) and Accounts (802-812) = \$29,193.

Electric Operation & Maintenance Expenses (Page E-03)

General footnotes

Other Electric Revenue-Steam & Hot Water Sales-Account 456 amount is less Steam Expense-Account (670-698) and Accounts (802-812) = \$29,193.

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.

- Account 500 - \$1,050,000 - Power plant expansion project performance bonus
- Account 502 - Lower concentration of labor
- Account 510 - Higher concentration of labor
- Account 511 - 2006 was unusually high
- Account 512 - Work on stacks
- Account 513 - 2006 had a turbine overhaul
- Account 547 - Lower volumes produced by diesels
- Account 553 - Lower concentration of labor
- Account 554 - 2006 was unusually high
- Account 555 - More volumes purchased & higher ATC costs
- Account 557 - Higher concentration of labor
- Account 582 - Lower concentration of tasks at substations
- Account 584 - Higher concentration of contractor and equipment costs
- Account 586 - Higher labor and equipment costs
- Account 590 - Higher concentration of labor
- Account 592 - 2007 was unusually low year
- Account 596 - Higher labor and equipment costs
- Account 921 - Costs of various services & supplies increased. The biggest increase was in EDP services.
- Account 923 - Legal fees decreased \$30,000
- Account 926 - Higher health insurance costs
- Account 928 - Rate case expenses incurred in 2006
- Account 932 - Parking lot & driveway repairs

Property Tax Equivalent (Electric) - Part 2 (Page E-05)

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

Lower amount due to rounding.

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

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

- Account 311 - Additions - paving, other improvements.
- Account 312 - Additions - stack improvements, other projects.
- Account 367 - Numerous additions.

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

- Account 311 - Retirements - dock property, various others
- Account 315 - Retirements - SCADA system.

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.

Account 312 - Adjustment - power plant expansion project contract.
Account 365 - Transferred to plant financed by contributions.
Account 373 - Transferred to plant financed by contributions.
Account 391 - Reclassification of shredder.
Account 3911 - Reclassification of shredder.

Electric Utility Plant in Service --Plant Financed by Contributions-- (Page E-08)

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

Account 366 - Numerous additions.

Sales of Electricity by Rate Schedule (Page E-18)

General footnotes

MISO market revenues are the result of timing and price differences associated with contract sales to Great Lakes Utilities.

Purchased Power Statistics (Page E-20)

General footnotes

To complete the form we needed to put a number in Total of 12 Monthly Maximum Demands--kW which put a % in Average Load Factor.
THESE TWO NUMBERS ARE NOT CORRECT.

Production Statistics Totals (Page E-21)

General footnotes

Total production expenses amount to \$20,309,307.45

Production Statistics (Page E-22)

General footnotes

Total production expenses for Manitowoc-MPU1-Steam should be \$20,120,468.75

Substation Equipment (Page E-27)

General footnotes

kWH output is not recorded.
Mirro Bank 2 & 3 - Entire load was transferred to Bank 1.
