



3013 (02-02-05)

**ANNUAL REPORT**

OF

Name: CITY OF MARSHFIELD ELECTRIC & WATER DEPARTMENT

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Principal Office: 2000 SOUTH RODDIS AVENUE  
P.O. BOX 670  
MARSHFIELD, WI 54449

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For the Year Ended: DECEMBER 31, 2007

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

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

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

### SIGNATURE PAGE

I LEE A BABCOCK of  
(Person responsible for accounts)

CITY OF MARSHFIELD ELECTRIC & WATER DEPARTMENT, certify that I  
(Utility Name)

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

\_\_\_\_\_  
(Signature of person responsible for accounts)      03/31/2008  
(Date)

OFFICE MANAGER  
(Title)

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**IDENTIFICATION AND OWNERSHIP**

**Exact Utility Name:** CITY OF MARSHFIELD ELECTRIC & WATER DEPARTMENT

**Utility Address:** 2000 SOUTH RODDIS AVENUE

P.O. BOX 670

MARSHFIELD, WI 54449

**When was utility organized?** 3/1/1904

**Report any change in name:**

**Effective Date:**

**Utility Web Site:** www.marshfieldutilities.org

**Utility employee in charge of correspondence concerning this report:**

**Name:** MR LEE A. BABCOCK

**Title:** OFFICE MANAGER

**Office Address:**

2000 S RODDIS AVENUE

P.O. BOX 670

MARSHFIELD, WI 54449

**Telephone:** (715) 387 - 1195 EXT 324

**Fax Number:** (715) 389 - 2016

**E-mail Address:** BABCOCK@MARSHFIELDUTILITIES.ORG

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

**Name:**

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

**Name:** MR RUSSELL WENZEL

**Title:** PRESIDENT

**Office Address:**

1113 DEVINE DR.

MARSHFIELD, WI 54449

**Telephone:** (715) 384 - 4010

**Fax Number:**

**E-mail Address:**

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

### IDENTIFICATION AND OWNERSHIP

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

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**Name:** MR MIKE FOTH

**Title:** PARTNER

**Office Address:** HAWKINS, ASH, BAPTIE & COMPANY LLP  
101 W 29TH ST  
P.O. BOX 840  
MARSHFIELD, WI 54449

**Telephone:** (715) 387 - 1131

**Fax Number:**

**E-mail Address:**

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

**Period covered by most recent audit:** JANUARY 1 THROUGH DECEMBER 31, 2007

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MR JOSEPH C. PACOVSKY

**Title:** UTILITY MANAGER

**Office Address:**  
2000 SOUTH RODDIS AVENUE  
P.O. BOX 670  
MARSHFIELD, WI 54449

**Telephone:** (715) 387 - 1195 EXT 313

**Fax Number:**

**E-mail Address:** PACOVSKY@MARSHFIELDUTILITIES.ORG

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**Name of utility commission/committee:** CITY OF MARSHFIELD UTILITIES COMMISSION

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**Names of members of utility commission/committee:**

- MR JIM EDWARDS, III
- MR CHRIS JONES, TREASURER
- DR NELSON MOFFAT, SECRETARY
- MR HARRY NIENABOR, VICE PRESIDENT
- MR RUSS WENZEL, PRESIDENT

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**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

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

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**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)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	31,651,475	27,266,298	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	27,704,226	22,818,031	2
Depreciation Expense (403)	1,940,685	1,842,307	3
Amortization Expense (404-407)	5,238	5,238	4
Taxes (408)	1,019,580	969,488	5
<b>Total Operating Expenses</b>	<b>30,669,729</b>	<b>25,635,064</b>	
<b>Net Operating Income</b>	<b>981,746</b>	<b>1,631,234</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>981,746</b>	<b>1,631,234</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	179	894	7
Income from Nonutility Operations (417)	(3,784)	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	1,106,764	874,552	10
Miscellaneous Nonoperating Income (421)	678,914	2,627,869	11
<b>Total Other Income</b>	<b>1,782,073</b>	<b>3,503,315</b>	
<b>Total Income</b>	<b>2,763,819</b>	<b>5,134,549</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(54,925)	(54,925)	12
Other Income Deductions (426)	260,815	221,613	13
<b>Total Miscellaneous Income Deductions</b>	<b>205,890</b>	<b>166,688</b>	
<b>Income Before Interest Charges</b>	<b>2,557,929</b>	<b>4,967,861</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	250,704	220,457	14
Amortization of Debt Discount and Expense (428)	44,790	20,749	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	283,108	124,100	18
Interest Charged to Construction--Cr. (432)	118,520	23,099	19
<b>Total Interest Charges</b>	<b>460,082</b>	<b>342,207</b>	
<b>Net Income</b>	<b>2,097,847</b>	<b>4,625,654</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	49,046,405	44,420,751	20
Balance Transferred from Income (433)	2,097,847	4,625,654	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	103,059	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>51,041,193</b>	<b>49,046,405</b>	

### 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)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	31,651,475		31,651,475	1
<b>Total (Acct. 400):</b>	<b>31,651,475</b>	<b>0</b>	<b>31,651,475</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	27,704,226		27,704,226	2
<b>Total (Acct. 401-402):</b>	<b>27,704,226</b>	<b>0</b>	<b>27,704,226</b>	
<b>Depreciation Expense (403):</b>				
Derived	1,940,685		1,940,685	3
<b>Total (Acct. 403):</b>	<b>1,940,685</b>	<b>0</b>	<b>1,940,685</b>	
<b>Amortization Expense (404-407):</b>				
Derived	5,238		5,238	4
<b>Total (Acct. 404-407):</b>	<b>5,238</b>	<b>0</b>	<b>5,238</b>	
<b>Taxes (408):</b>				
Derived	1,019,580		1,019,580	5
<b>Total (Acct. 408):</b>	<b>1,019,580</b>	<b>0</b>	<b>1,019,580</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>981,746</b>	<b>0</b>	<b>981,746</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	179		179	8
<b>Total (Acct. 415-416):</b>	<b>179</b>	<b>0</b>	<b>179</b>	
<b>Income from Nonutility Operations (417):</b>				
COST OF BOTTLING WATER	(3,784)		(3,784)	9
<b>Total (Acct. 417):</b>	<b>(3,784)</b>	<b>0</b>	<b>(3,784)</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE	0		0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>				
ATC INVESTMENT INCOME	743,342	0	743,342	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)
<b>OTHER INCOME</b>			
<b>Interest and Dividend Income (419):</b>			
NOW CHECKING	55,650	0	55,650 12
LOCAL GOV'T POOLED INVESTMENT FUND	307,293	0	307,293 13
MISCELLANEOUS	479	0	479 14
<b>Total (Acct. 419):</b>	<b>1,106,764</b>	<b>0</b>	<b>1,106,764</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water		352,635	352,635 15
Contributed Plant - Electric		323,913	323,913 16
MISCELLANEOUS	2,366	0	2,366 17
<b>Total (Acct. 421):</b>	<b>2,366</b>	<b>676,548</b>	<b>678,914</b>
<b>TOTAL OTHER INCOME:</b>	<b>1,105,525</b>	<b>676,548</b>	<b>1,782,073</b>

**MISCELLANEOUS INCOME DEDUCTIONS**

<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(54,925)		(54,925) 18
NONE	0	0	0 19
<b>Total (Acct. 425):</b>	<b>(54,925)</b>	<b>0</b>	<b>(54,925)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water		70,220	70,220 20
Depreciation Expense on Contributed Plant - Electric		190,595	190,595 21
NONE	0	0	0 22
<b>Total (Acct. 426):</b>	<b>0</b>	<b>260,815</b>	<b>260,815</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(54,925)</b>	<b>260,815</b>	<b>205,890</b>

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

Derived	250,704		250,704 23
<b>Total (Acct. 427):</b>	<b>250,704</b>	<b>0</b>	<b>250,704</b>

**Amortization of Debt Discount and Expense (428):**

1993-ELECTRIC BONDS	6,496		6,496 24
2006-ELECTRIC BOND ANTICIPATION NOTES	20,321		20,321 25
2007-ELECTRIC BOND ANTICIPATION NOTES	12,820		12,820 26
2002-WATER BONDS	2,824		2,824 27
2006-WATER BONDS	2,329		2,329 28
<b>Total (Acct. 428):</b>	<b>44,790</b>	<b>0</b>	<b>44,790</b>

### 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)
<b>INTEREST CHARGES</b>			
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0		0 29
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest on Debt to Municipality (430):</b>			
Derived	0		0 30
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Interest Expense (431):</b>			
Derived	283,108		283,108 31
<b>Total (Acct. 431):</b>	<b>283,108</b>	<b>0</b>	<b>283,108</b>
<b>Interest Charged to Construction--Cr. (432):</b>			
BOND ANTICIPATION NOTES	83,528		83,528 32
2006-WATER BONDS	34,992		34,992 33
<b>Total (Acct. 432):</b>	<b>118,520</b>	<b>0</b>	<b>118,520</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>460,082</b>	<b>0</b>	<b>460,082</b>
<b>NET INCOME:</b>	<b>1,682,114</b>	<b>415,733</b>	<b>2,097,847</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	40,685,641	8,360,764	49,046,405 34
<b>Total (Acct. 216):</b>	<b>40,685,641</b>	<b>8,360,764</b>	<b>49,046,405</b>
<b>Balance Transferred from Income (433):</b>			
Derived	1,682,114	415,733	2,097,847 35
<b>Total (Acct. 433):</b>	<b>1,682,114</b>	<b>415,733</b>	<b>2,097,847</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
NONE	0	0	0 36
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
PAYMENT TO WRS FOR BENEFITS FROM PRIOR YEARS	103,059	0	103,059 37
<b>Total (Acct. 435)--Debit:</b>	<b>103,059</b>	<b>0</b>	<b>103,059</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215			0 38
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>

### 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)
<b>EARNED SURPLUS</b>			
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>			
NONE	0	0	<b>0 39</b>
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>42,264,696</b>	<b>8,776,497</b>	<b>51,041,193</b>

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)		1,845			1,845	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll		1,666			1,666	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>						
NONE					0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>1,666</b>	<b>0</b>	<b>0</b>	<b>1,666</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>179</b>	<b>0</b>	<b>0</b>	<b>179</b>	

### REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	3,030,776	28,620,699	0	0	31,651,475	1
Less: interdepartmental sales	461	164,614	0	0	165,075	2
Less: interdepartmental rents	0	125,141		0	125,141	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	92	32,906			32,998	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b> NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>3,030,223</b>	<b>28,298,038</b>	<b>0</b>	<b>0</b>	<b>31,328,261</b>	

### 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	646,296	32,391	<b>678,687</b>	1
Electric operating expenses	1,016,800	37,331	<b>1,054,131</b>	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	38,341	19,896	<b>58,237</b>	8
Electric utility plant accounts	169,052	44,933	<b>213,985</b>	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	589	42	<b>631</b>	13
Accum. prov. for depreciation of electric plant	40,549	3,205	<b>43,754</b>	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	138,488	(138,488)	0	18
All other accounts	166,419	690	<b>167,109</b>	19
<b>Total Payroll</b>	<b>2,216,534</b>	<b>0</b>	<b>2,216,534</b>	

### 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	1
Electric	25.3	2
Gas	0	3
Sewer	0	4

### BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (101-107)	76,492,792	71,370,778	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	23,853,518	21,982,512	2
<b>Net Utility Plant</b>	<b>52,639,274</b>	<b>49,388,266</b>	
Utility Plant Acquisition Adjustments (117-118)	102,740	107,632	3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>52,742,014</b>	<b>49,495,898</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	4,223,879	3,696,933	8
Special Funds (125-128)	3,543,060	6,577,935	9
<b>Total Other Property and Investments</b>	<b>7,766,939</b>	<b>10,274,868</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	561,759	583,964	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	13,474	14,406	12
Temporary Cash Investments (136)	2,721,997	1,080,058	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	2,339,167	1,730,281	15
Other Accounts Receivable (143)	(55,505)	43,851	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	379,021	342,669	18
Materials and Supplies (151-163)	873,330	876,538	19
Prepayments (165)	8,000	0	20
Interest and Dividends Receivable (171)	147,440	113,976	21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
<b>Total Current and Accrued Assets</b>	<b>6,988,683</b>	<b>4,785,743</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	95,463	109,486	24
Other Deferred Debits (182-186)	824,925	1,609,946	25
<b>Total Deferred Debits</b>	<b>920,388</b>	<b>1,719,432</b>	
<b>Total Assets and Other Debits</b>	<b>68,418,024</b>	<b>66,275,941</b>	

### BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	0	0	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	51,041,193	49,046,405	28
<b>Total Proprietary Capital</b>	<b>51,041,193</b>	<b>49,046,405</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	4,865,000	5,400,000	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	0	0	31
<b>Total Long-Term Debt</b>	<b>4,865,000</b>	<b>5,400,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	3,910,000	5,475,000	32
Accounts Payable (232)	3,211,373	2,322,096	33
Payables to Municipality (233)	352,761	321,410	34
Customer Deposits (235)	45,814	48,747	35
Taxes Accrued (236)	847,864	791,145	36
Interest Accrued (237)	141,424	168,027	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)	52,055	45,960	40
Miscellaneous Current and Accrued Liabilities (242)	646,120	577,441	41
<b>Total Current and Accrued Liabilities</b>	<b>9,207,411</b>	<b>9,749,826</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	847,615	1,167,163	43
Other Deferred Credits (253)	2,456,805	912,547	44
<b>Total Deferred Credits</b>	<b>3,304,420</b>	<b>2,079,710</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>68,418,024</b>	<b>66,275,941</b>	

## 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)	
<b>First of Year:</b>					
Total Utility Plant - First of Year	24,404,401	0	0	46,966,377	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	20,760,945	0	0	43,676,771	2
Utility Plant in Service - Contributed Plant (101.2)	4,617,323	0	0	5,685,176	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)	275,956			1,476,621	9
<b>Total Utility Plant</b>	<b>25,654,224</b>	<b>0</b>	<b>0</b>	<b>50,838,568</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	5,893,733	0	0	16,134,661	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	582,556	0	0	1,237,724	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)				4,844	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
<b>Total Accumulated Provision</b>	<b>6,476,289</b>	<b>0</b>	<b>0</b>	<b>17,377,229</b>	
<b>Net Utility Plant</b>	<b>19,177,935</b>	<b>0</b>	<b>0</b>	<b>33,461,339</b>	

**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)	
<b>Balance first of year (111.1)</b>	5,074,788	15,290,328			<b>20,365,116</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	417,870	1,522,815			<b>1,940,685</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	18,647				<b>18,647</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
TRANSPORTATION & TOOLS CLE.	63,250	112,578			<b>175,828</b>	<b>9</b>
Salvage	383,461	102,751			<b>486,212</b>	<b>10</b>
Other credits (specify):						<b>11</b>
M-33/M-34 COMMON FACILITIES CI	0	10,279			<b>10,279</b>	<b>12</b>
PROCEEDS FROM SALE OF VEHIC	0	18,600			<b>18,600</b>	<b>13</b>
ADJUSTMENT FROM 2006	5,633				<b>5,633</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>888,861</b>	<b>1,767,023</b>	<b>0</b>	<b>0</b>	<b>2,655,884</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	66,391	634,161			<b>700,552</b>	<b>18</b>
Cost of removal	2,446	33,557			<b>36,003</b>	<b>19</b>
Other debits (specify):						<b>20</b>
REMOVAL COSTS >10% OF ORIGI	1,078	254,972			<b>256,050</b>	
					<b>0</b>	
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>69,915</b>	<b>922,690</b>	<b>0</b>	<b>0</b>	<b>992,605</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>5,893,734</b>	<b>16,134,661</b>	<b>0</b>	<b>0</b>	<b>22,028,395</b>	<b>26</b>

### 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)	
<b>Balance first of year (111.1)</b>	513,124	1,099,774			<b>1,612,898</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	70,220	190,595			<b>260,815</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	0	0			<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>70,220</b>	<b>190,595</b>	<b>0</b>	<b>0</b>	<b>260,815</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	788	52,644			<b>53,432</b>	<b>18</b>
Cost of removal	0	0			<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	
					<b>0</b>	
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>788</b>	<b>52,644</b>	<b>0</b>	<b>0</b>	<b>53,432</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>582,556</b>	<b>1,237,725</b>	<b>0</b>	<b>0</b>	<b>1,820,281</b>	<b>26</b>

**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
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

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

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel (151)	89,832				<b>89,832</b>	89,832	<b>1</b>
Fuel stock expenses (152)					<b>0</b>	0	<b>2</b>
Plant mat. & oper. sup. (154)			666,821		<b>666,821</b>	661,117	<b>3</b>
<b>Total Electric Utility</b>					<b>756,653</b>	<b>750,949</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	<b>756,653</b>	<b>750,949</b>	<b>1</b>
Water utility (154)	116,677	125,589	<b>2</b>
Sewer utility (154)		0	<b>3</b>
Heating utility (154)		0	<b>4</b>
Gas utility (154)		0	<b>5</b>
Merchandise (155)		0	<b>6</b>
Other materials & supplies (156)		0	<b>7</b>
Stores expense (163)		0	<b>8</b>
<b>Total Materials and Supplies</b>	<b>873,330</b>	<b>876,538</b>	

**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)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1993 SERIES BOND DISCOUNT-ELECTRIC	6,496	428	21,139	1
2002 SERIES BOND DISCOUNT-WATER	2,824	428	12,706	2
2006 SERIES BOND DISCOUNT-WATER	2,329	428	43,670	3
2006 SERIES NOTES PAYABLE-ELECTRIC	20,321	428	0	4
2007 SERIES NOTES PAYABLE-ELECTRIC	12,820	428	17,948	5
<b>Total</b>			<b>95,463</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				6
<b>Total</b>			<b>0</b>	

**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
<b>Changes during year (explain):</b>	
<b>Balance end of year</b>	<b>0</b>

**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)	
ELECTRIC REVENUE BONDS	10/01/1993	12/01/2013	5.09%	2,805,000	<b>1</b>
WATER REVENUE BONDS-2002	06/01/2002	12/01/2011	4.15%	510,000	<b>2</b>
WATER REVENUE BONDS-2006	10/01/2006	12/01/2026	4.08%	1,550,000	<b>3</b>
<b>Total Bonds (Account 221):</b>				<b>4,865,000</b>	
Total Reacquired Bonds (Account 222)				0	<b>4</b>

**Net amount of bonds outstanding December 31: 4,865,000**

**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)	
<b>Notes Payable (231)</b>					
BOND ANTICIPATION NOTES - ELECTRIC 2007	07/01/2007	06/30/2008	5.30%	3,910,000	1
BOND ANTICIPATION NOTES - ELECTRIC 2006	01/01/2007	08/01/2007	5.55%	0	2
<b>Total for Account 231</b>				<b>3,910,000</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	791,145	1
<b>Accruals:</b>		
Charged water department expense	419,924	2
Charged electric department expense	769,129	3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>1,189,053</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	791,145	6
Social Security taxes	161,586	7
PSC Remainder Assessment	29,555	8
<b>Other (explain):</b>		
GROSS RECEIPTS TAX	150,048	9
<b>Total payments and other debits</b>	<b>1,132,334</b>	
<b>Balance end of year</b>	<b>847,864</b>	

### 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)	
<b>Bonds (221)</b>					
WATER REVENUE BONDS-2006	16,437	65,629	76,705	5,361	1
ELECTRIC REVENUE BONDS-1993	13,463	160,025	161,575	11,913	2
WATER REVENUE BONDS -2002	2,117	25,050	25,400	1,767	3
<b>Subtotal</b>	<b>32,017</b>	<b>250,704</b>	<b>263,680</b>	<b>19,041</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
CUSTOMER DEPOSITS	9,401	2,239	2,082	9,558	6
ELECTRIC BOND ANTICIPATION NOTES-2006	126,609	177,253	303,862	0	7
ELECTRIC BOND ANTICIPATION NOTES-2007	0	103,616	(9,209)	112,825	8
<b>Subtotal</b>	<b>136,010</b>	<b>283,108</b>	<b>296,735</b>	<b>122,383</b>	
<b>Total</b>	<b>168,027</b>	<b>533,812</b>	<b>560,415</b>	<b>141,424</b>	

### 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)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
AMERICAN TRANSMISSION COMPANY	4,223,879	2
<b>Total (Acct. 124):</b>	<b>4,223,879</b>	
<b>Sinking Funds (125):</b>		
SPECIAL REDEMPTION - ELECTRIC	1,245,291	3
SPECIAL REDEMPTION - WATER	419,440	4
<b>Total (Acct. 125):</b>	<b>1,664,731</b>	
<b>Depreciation Fund (126):</b>		
ELECTRIC DEPRECIATION FUND	150,000	5
<b>Total (Acct. 126):</b>	<b>150,000</b>	
<b>Other Special Funds (128):</b>		
WATER CONSTRUCTION FUND	80,462	6
SPECIAL RESTRICTED FUND - ELECTRIC	1,647,867	7
<b>Total (Acct. 128):</b>	<b>1,728,329</b>	
<b>Interest Special Deposits (132):</b>		
NONE		8
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
NONE		9
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		10
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	262,929	11
Electric	2,076,238	12
Sewer (Regulated)		13
<b>Other (specify):</b>		
NONE		14
<b>Total (Acct. 142):</b>	<b>2,339,167</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		15
Merchandising, jobbing and contract work	41,286	16
<b>Other (specify):</b>		

### 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)	
<b>Other Accounts Receivable (143):</b>		
RECEIVABLE FROM COMMUNICATION UTILITY	(96,791)	17
<b>Total (Acct. 143):</b>	<b>(55,505)</b>	
<b>Receivables from Municipality (145):</b>		
ELECTRIC RECEIVABLE	23,232	18
WATER RECEIVABLE	3,028	19
SEWER CHARGE A/R	352,761	20
<b>Total (Acct. 145):</b>	<b>379,021</b>	
<b>Prepayments (165):</b>		
PREPAID EXPENSES	8,000	21
<b>Total (Acct. 165):</b>	<b>8,000</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		22
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
BUILDING STUDY	21,186	23
HIGH ZONE STUDY	30,000	24
FUTURE WELL INVESTIGATION	103,502	25
MISCELLANEOUS	4,848	26
<b>Total (Acct. 183):</b>	<b>159,536</b>	
<b>Clearing Accounts (184):</b>		
NONE		27
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		28
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
CUSTOMER JOB ORDERS	(23,124)	29
ELECTRIC RETIREMENT JOB ORDERS	16,655	30
AMORTIZATION OF M-33 O&M PORTION OF MAJOR OVERHAUL	671,858	31
<b>Total (Acct. 186):</b>	<b>665,389</b>	
<b>Payables to Municipality (233):</b>		
PAYABLE TO WASTEWATER UTILITY	352,761	32
<b>Total (Acct. 233):</b>	<b>352,761</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	878,807	33
DEMAND SIDE MANAGEMENTPROGRAM/PUBLIC BENEFITS	(42,083)	34

**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.

<b>Particulars (a)</b>	<b>Balance End of Year (b)</b>	
<hr/>		
<b>Other Deferred Credits (253):</b>		
WPS KNPP REFUND	1,620,081	<b>35</b>
<b>Total (Acct. 253):</b>	<b>2,456,805</b>	
<hr/>		

**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)	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	20,154,351	41,375,561	0	0	<b>61,529,912</b>	<b>1</b>
Materials and Supplies	121,133	753,801	0	0	<b>874,934</b>	<b>2</b>
<b>Other (specify):</b>						
UTILITY PLANT ACQUISITION ADJUSTMENT	0	105,186			<b>105,186</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	5,484,261	15,712,494	0	0	<b>21,196,755</b>	<b>4</b>
Customer Advances for Construction	346,110	661,279			<b>1,007,389</b>	<b>5</b>
Regulatory Liability	294,826	611,443	0	0	<b>906,269</b>	<b>6</b>
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>14,150,287</b>	<b>25,249,332</b>	<b>0</b>	<b>0</b>	<b>39,399,619</b>	
Net Operating Income	259,263	722,483	0	0	<b>981,746</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>1.83%</b>	<b>2.86%</b>	<b>N/A</b>	<b>N/A</b>	<b>2.49%</b>	

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## 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	303,760	629,972	0	0	933,732	1
<b>Add credits during year:</b>					0	2
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	17,868	37,057	0	0	54,925	3
<b>Other (specify):</b>					0	4
<b>Balance End of Year</b>	<b>285,892</b>	<b>592,915</b>	<b>0</b>	<b>0</b>	<b>878,807</b>	

## FINANCIAL SECTION FOOTNOTES

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### Accumulated Provision for Depreciation and Amortization of Utility Plant on Utility Plant Financed by Ut

#### General footnotes

Removal costs that exceeded 10% of the original installed cost were reclassified as additional depreciation expense, at the recommendation of the PSC.

Water - Other credits -Added back equipment that was retired in 2006 by mistake. The equipment was already retired in 2005. (Account 332)

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### Notes Payable & Miscellaneous Long-Term Debt (Page F-16)

#### General footnotes

BOND ANTICIPATION NOTES - ELECTRIC 2006 - Date of Issue was 8/1/06, but system didn't allow a date that was not in 2007!

BOND ANTICIPATION NOTES - ELECTRIC 2007 - Final Maturity Date is 8/1/2008. Although the maturity is more than 1 year, they were issued as bond anticipate notes, not long term debt.

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### Taxes Accrued (Acct. 236) (Page F-17)

#### General footnotes

Social security taxes were grossed up on this schedule.

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

#### General footnotes

ELECTRIC BOND ANTICIPATION NOTES - 2007 - Interest paid during year was negative due to accrued interest being paid to the utility from the first of the month to the closing dates.

**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.**

Since the amounts reported in account 231 are actually customer deposits and are reported here per the schedule instructions, there is no notes payable or miscellaneous long-term debt schedule.

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

#### General footnotes

ACCOUNT 128 - A refund was received from Wisconsin Public Service for our portion of the Kewaunee Nuclear Power Plant decommissioning costs, since the power plant has been sold. We received permission from the PSC to amortize this refund over 12 months. The amount in this account is the remaining balance to be refunded to our customers.

ACCT 253 - WPS KNPP REFUND - A refund was received from Wisconsin Public Service for our portion of the Kewaunee Nuclear Power Plant decommissioning costs, since the power plant has been sold. We received permission from the PSC to amortize this refund over 12 months. The amount in this account is the remaining balance to be refunded to our customers.

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## FINANCIAL SECTION FOOTNOTES

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

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

Electric & Water Retirement Job Orders - Since these aren't being amortized, there is no authorization needed.

AMORTIZATION OF M-33 O&M PORTION OF MAJOR OVERHAUL - Amortization of our portion of the O&M portion of the major overhaul of the M-33 combustion turbine unit. Authorization received on 12/15/2005 from PSC to amortize costs over 5 years. 1 full year of amortization was expensed in 2007.

**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.**

OTHER ACCOUNTS RECEIVABLE (ACCOUNT 143): This receivable account, which is in both the electric and water utilities, is used to record the receivables from customers for items that can't be billed on regular utility bills. These billings may include sale of inventory, sale of scrap, billings for damage to utility plant, and other billings.

RECEIVABLES FROM MUNICIPALITY (ACCOUNT 145):

ELECTRIC RECEIVABLE - Per the chart of accounts, we need to segregate the receivables from the City of Marshfield. This is the amount owed to us by the City for their outstanding electric bills at 12/31/07.

WATER RECEIVABLE - Per the chart of accounts, we need to segregate the receivables from the City of Marshfield. This is the amount owed to us by the City for their outstanding water bills at 12/31/07.

SEWER CHARGE A/R - We provide billing services for the City's Wastewater Dept. Amounts billed to the Wastewater customers are recorded as a receivable and a corresponding payable. The amount in the Sewer Charge A/R account is the amount billed to Wastewater customers but not received at 12/31/07. The amount in the Sewage Payable account (account 233) is the amount owed to the City's Wastewater Department at 12/31/07 by the Wastewater customers.

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	2,998,963	2,907,430	1
<b>Total Sales of Water</b>	<b>2,998,963</b>	<b>2,907,430</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	3,570	4,452	2
Miscellaneous Service Revenues (471)	960	870	3
Rents from Water Property (472)	861	861	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	26,422	26,963	6
<b>Total Other Operating Revenues</b>	<b>31,813</b>	<b>33,146</b>	
<b>Total Operating Revenues</b>	<b>3,030,776</b>	<b>2,940,576</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expense (600-617)	52,826	65,296	7
Pumping Expenses (620-633)	256,743	220,148	8
Water Treatment Expenses (640-652)	273,115	271,034	9
Transmission and Distribution Expenses (660-678)	924,604	721,241	10
Customer Accounts Expenses (901-905)	104,465	100,752	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-932)	374,713	380,340	13
<b>Total Operation and Maintenance Expenses</b>	<b>1,986,466</b>	<b>1,758,811</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	417,870	391,453	14
Amortization Expense (404-407)		0	15
Taxes (408)	367,177	350,489	16
<b>Total Other Operating Expenses</b>	<b>785,047</b>	<b>741,942</b>	
<b>Total Operating Expenses</b>	<b>2,771,513</b>	<b>2,500,753</b>	
<b>NET OPERATING INCOME</b>	<b>259,263</b>	<b>439,823</b>	

## 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)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	7,077	289,541	1,205,324	4
Commercial	819	267,954	716,352	5
Industrial	22	88,434	185,401	6
<b>Total Metered Sales to General Customers (461)</b>	<b>7,918</b>	<b>645,929</b>	<b>2,107,077</b>	
Private Fire Protection Service (462)	144		108,275	7
Public Fire Protection Service (463)	8,116		702,752	8
Other Sales to Public Authorities (464)	57	27,995	80,398	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	2	131	461	12
<b>Total Sales of Water</b>	<b>16,237</b>	<b>674,055</b>	<b>2,998,963</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
NONE	NONE			1
<b>Total</b>		<u>0</u>	<u>0</u>	

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	702,752	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
<b>Other (specify):</b> NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>702,752</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	3,570	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>3,570</b>	
<b>Miscellaneous Service Revenues (471):</b>		
RECONNECTION FEES	960	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>960</b>	
<b>Rents from Water Property (472):</b>		
RENTAL OF LAND	861	8
<b>Total Rents from Water Property (472)</b>	<b>861</b>	
<b>Interdepartmental Rents (473):</b>		
NONE	0	9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	20,757	10
<b>Other (specify):</b> SPRINKLER METER RENTALS	3,640	11
MISCELLANEOUS	2,025	12
<b>Total Other Water Revenues (474)</b>	<b>26,422</b>	

## 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)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Supervision and Engineering (600)	20,231	19,180	1
Operation Labor and Expenses (601)	0	56	2
Purchased Water (602)	0	0	3
Miscellaneous Expenses (603)	23,229	19,234	4
Rents (604)	0	0	5
Maintenance Supervision and Engineering (610)	9,267	8,767	6
Maintenance of Structures and Improvements (611)	0	200	7
Maintenance of Collecting and Impounding Reservoirs (612)	0	0	8
Maintenance of Lake, River and Other Intakes (613)	0	0	9
Maintenance of Wells and Springs (614)	1	14,377	10
Maintenance of Infiltration Galleries and Tunnels (615)	0	0	11
Maintenance of Supply Mains (616)	98	3,482	12
Maintenance of Miscellaneous Water Source Plant (617)	0	0	13
<b>Total Source of Supply Expenses</b>	<b>52,826</b>	<b>65,296</b>	
<b>PUMPING EXPENSES</b>			
Operation Supervision and Engineering (620)	26,409	25,000	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)	127,376	101,823	17
Pumping Labor and Expenses (624)	47,028	39,914	18
Expenses Transferred--Credit (625)	0	0	19
Miscellaneous Expenses (626)	20,560	12,170	20
Rents (627)	0	0	21
Maintenance Supervision and Engineering (630)	0	0	22
Maintenance of Structures and Improvements (631)	7,363	13,024	23
Maintenance of Power Production Equipment (632)	0	0	24
Maintenance of Pumping Equipment (633)	28,007	28,217	25
<b>Total Pumping Expenses</b>	<b>256,743</b>	<b>220,148</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Supervision and Engineering (640)	32,587	30,844	26
Chemicals (641)	38,547	42,072	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)	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor and Expenses (642)	133,694	138,842	<b>28</b>
Miscellaneous Expenses (643)	22,661	18,755	<b>29</b>
Rents (644)	0	0	<b>30</b>
Maintenance Supervision and Engineering (650)	0	0	<b>31</b>
Maintenance of Structures and Improvements (651)	16,691	15,875	<b>32</b>
Maintenance of Water Treatment Equipment (652)	28,935	24,646	<b>33</b>
<b>Total Water Treatment Expenses</b>	<b>273,115</b>	<b>271,034</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Supervision and Engineering (660)	72,705	69,577	<b>34</b>
Storage Facilities Expenses (661)	0	0	<b>35</b>
Transmission and Distribution Lines Expenses (662)	102,062	33,575	<b>36</b>
Meter Expenses (663)	13,079	31,671	<b>37</b>
Customer Installations Expenses (664)	0	0	<b>38</b>
Miscellaneous Expenses (665)	134,807	141,450	<b>39</b>
Rents (666)	0	0	<b>40</b>
Maintenance Supervision and Engineering (670)	62,644	59,947	<b>41</b>
Maintenance of Structures and Improvements (671)	0	0	<b>42</b>
Maintenance of Distribution Reservoirs and Standpipes (672)	27,963	6,222	<b>43</b>
Maintenance of Transmission and Distribution Mains (673)	383,126	268,872	<b>44</b>
Maintenance of Fire Mains (674)	0	0	<b>45</b>
Maintenance of Services (675)	50,967	54,976	<b>46</b>
Maintenance of Meters (676)	27,215	13,356	<b>47</b>
Maintenance of Hydrants (677)	50,036	41,595	<b>48</b>
Maintenance of Miscellaneous Plant (678)	0	0	<b>49</b>
<b>Total Transmission and Distribution Expenses</b>	<b>924,604</b>	<b>721,241</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)	5,838	5,633	<b>50</b>
Meter Reading Labor (902)	22,566	19,136	<b>51</b>
Customer Records and Collection Expenses (903)	75,969	75,663	<b>52</b>
Uncollectible Accounts (904)	92	320	<b>53</b>

## 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)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Miscellaneous Customer Accounts Expenses (905)	0	0	54
<b>Total Customer Accounts Expenses</b>	<b>104,465</b>	<b>100,752</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)	0	0	55
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	194,832	196,658	56
Office Supplies and Expenses (921)	11,834	11,713	57
Administrative Expenses Transferred--Credit (922)	78,190	67,764	58
Outside Services Employed (923)	32,086	19,951	59
Property Insurance (924)	10,078	11,315	60
Injuries and Damages (925)	11,871	20,880	61
Employee Pensions and Benefits (926)	28,214	24,274	62
Regulatory Commission Expenses (928)	4,968	0	63
Duplicate Charges--Credit (929)	0	0	64
Miscellaneous General Expenses (930)	33,879	27,183	65
Rents (931)	125,141	136,130	66
Maintenance of General Plant (932)	0	0	67
<b>Total Administrative and General Expenses</b>	<b>374,713</b>	<b>380,340</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>1,986,466</b>	<b>1,758,811</b>	

### 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		371,664	355,627	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		7,886	7,886	2
<b>Net property tax equivalent</b>		<b>363,778</b>	<b>347,741</b>	
Social Security			0	3
PSC Remainder Assessment	RATIO OF ELEC & WATER PRIOR YR REVENUE	3,399	2,748	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>367,177</b>	<b>350,489</b>	

### 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			Wood				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.186519				3
County tax rate	mills		5.257725				4
Local tax rate	mills		9.870297				5
School tax rate	mills		7.457571				6
Voc. school tax rate	mills		1.620541				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>24.392653</b>				<b>10</b>
Less: state credit	mills		1.292457				11
<b>Net tax rate</b>	mills		<b>23.100196</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>9.870297</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>9.078112</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>18.948409</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>24.392653</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.776808</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>23.100196</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>17.944418</b>				<b>21</b>
Utility Plant, Jan. 1	\$	24,404,401	24,404,401				22
Materials & Supplies	\$	125,589	125,589				23
<b>Subtotal</b>	\$	<b>24,529,990</b>	<b>24,529,990</b>				<b>24</b>
Less: Plant Outside Limits	\$	3,097,020	3,097,020				25
<b>Taxable Assets</b>	\$	<b>21,432,970</b>	<b>21,432,970</b>				<b>26</b>
Assessment Ratio	dec.		0.966359				27
<b>Assessed Value</b>	\$	<b>20,711,943</b>	<b>20,711,943</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>17.944418</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>371,664</b>	<b>371,664</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	355,627					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>371,664</b>					<b>34</b>

## 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)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	1,016,097	198,456	4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	581,635	217,394	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	1,170,237		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>2,767,969</b>	<b>415,850</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	10,733		12
Structures and Improvements (321)	833,022	580,712	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	280,165	104,467	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	158,455		20
<b>Total Pumping Plant</b>	<b>1,282,375</b>	<b>685,179</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	62,344		21
Structures and Improvements (331)	3,853,198	2,876	22
Water Treatment Equipment (332)	873,750		23
<b>Total Water Treatment Plant</b>	<b>4,789,292</b>	<b>2,876</b>	

**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)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			1,214,553	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			799,029	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			1,170,237	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>3,183,819</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			10,733	12
Structures and Improvements (321)	21,654		1,392,080	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	7,582		377,050	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			158,455	20
<b>Total Pumping Plant</b>	<b>29,236</b>	<b>0</b>	<b>1,938,318</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			62,344	21
Structures and Improvements (331)	2,130		3,853,944	22
Water Treatment Equipment (332)		5,633	879,383	23
<b>Total Water Treatment Plant</b>	<b>2,130</b>	<b>5,633</b>	<b>4,795,671</b>	

## 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.
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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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	2,308	125,561	24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	1,188,015		26
Transmission and Distribution Mains (343)	5,393,605		27
Fire Mains (344)	0		28
Services (345)	1,315,262		29
Meters (346)	758,399	31,440	30
Hydrants (348)	1,072,952		31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>9,730,541</b>	<b>157,001</b>	
<b>GENERAL PLANT</b>			
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)	211,095		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	159,125	10,040	39
Laboratory Equipment (395)	10,157	3,000	40
Power Operated Equipment (396)	274,357		41
Communication Equipment (397)	322,846		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>977,580</b>	<b>13,040</b>	
<b>Total utility plant in service directly assignable</b>	<b>19,547,757</b>	<b>1,273,946</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>19,547,757</b>	<b>1,273,946</b>	

**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)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			127,869 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			1,188,015 26
Transmission and Distribution Mains (343)	1,476		5,392,129 27
Fire Mains (344)			0 28
Services (345)	620		1,314,642 29
Meters (346)	16,278		773,561 30
Hydrants (348)	779		1,072,173 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>19,153</b>	<b>0</b>	<b>9,868,389</b>
<b>GENERAL PLANT</b>			
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)			211,095 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)	15,872		153,293 39
Laboratory Equipment (395)			13,157 40
Power Operated Equipment (396)			274,357 41
Communication Equipment (397)			322,846 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>15,872</b>	<b>0</b>	<b>974,748</b>
<b>Total utility plant in service directly assignable</b>	<b>66,391</b>	<b>5,633</b>	<b>20,760,945</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>66,391</b>	<b>5,633</b>	<b>20,760,945</b>

## 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.
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4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

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

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

## 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.
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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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	3,539,852	25,265	27
Fire Mains (344)	0		28
Services (345)	740,694	78,541	29
Meters (346)	0		30
Hydrants (348)	220,724	13,035	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>4,501,270</b>	<b>116,841</b>	
<b>GENERAL PLANT</b>			
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
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>4,501,270</b>	<b>116,841</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>4,501,270</b>	<b>116,841</b>	

**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)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)	555		3,564,562 27
Fire Mains (344)			0 28
Services (345)	233		819,002 29
Meters (346)			0 30
Hydrants (348)			233,759 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>788</b>	<b>0</b>	<b>4,617,323</b>
<b>GENERAL PLANT</b>			
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
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>788</b>	<b>0</b>	<b>4,617,323</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>788</b>	<b>0</b>	<b>4,617,323</b>

**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)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	277,151	2.90%	20,020	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	260,977	1.80%	21,064	6
Other Water Source Plant (317)	0			7
<b>Total Source of Supply Plant</b>	<b>538,128</b>		<b>41,084</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	236,097	3.20%	35,602	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	128,635	4.40%	14,459	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	81,087	4.40%	6,972	15
<b>Total Pumping Plant</b>	<b>445,819</b>		<b>57,033</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	1,209,744	2.50%	96,339	16
Water Treatment Equipment (332)	290,439	2.50%	21,863	17
<b>Total Water Treatment Plant</b>	<b>1,500,183</b>		<b>118,202</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	501,735	2.20%	26,136	19
Transmission and Distribution Mains (343)	779,875	1.30%	70,107	20
Fire Mains (344)	0			21
Services (345)	500,373	2.50%	32,874	22
Meters (346)	186,014	5.00%	38,299	23
Hydrants (348)	207,336	2.00%	21,451	24

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

<b>Account (e)</b>	<b>Book Cost of Plant Retired (f)</b>	<b>Cost of Removal (g)</b>	<b>Salvage (h)</b>	<b>Adjustments Increase or (Decrease) (i)</b>	<b>Balance End of Year (j)</b>	
311					0	1
312					0	2
313					0	3
314					297,171	4
315					0	5
316					282,041	6
317					0	7
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>579,212</b>	
321	21,654	2,165	301,731		549,611	8
322					0	9
323					0	10
324					0	11
325	7,582		79,251		214,763	12
326					0	13
327					0	14
328					88,059	15
	<b>29,236</b>	<b>2,165</b>	<b>380,982</b>	<b>0</b>	<b>852,433</b>	
331	2,130				1,303,953	16
332				5,633	317,935	17
	<b>2,130</b>	<b>0</b>	<b>0</b>	<b>5,633</b>	<b>1,621,888</b>	
341					0	18
342					527,871	19
343	1,476	203	1,784		850,087	20
344					0	21
345	620		168		532,795	22
346	16,278				208,035	23
348	779	78	30		227,960	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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Other Transmission and Distribution Plant (349)	0			25
<b>Total Transmission and Distribution Plant</b>	<b>2,175,333</b>		<b>188,867</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	0			26
Office Furniture and Equipment (391)	0			27
Computer Equipment (391.1)	0			28
Transportation Equipment (392)	112,450	15.00%	30,992	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	81,624	5.80%	9,060	31
Laboratory Equipment (395)	7,461	5.80%	676	32
Power Operated Equipment (396)	139,321	10.00%	23,072	33
Communication Equipment (397)	74,469	9.20%	29,702	34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
<b>Total General Plant</b>	<b>415,325</b>		<b>93,502</b>	
<b>Total accum. prov. directly assignable</b>	<b>5,074,788</b>		<b>498,688</b>	
Common Utility Plant Allocated to Water Department	0			38
<b>Total accum. prov. for depreciation</b>	<b>5,074,788</b>		<b>498,688</b>	

**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
	19,153	281	1,982	0	2,346,748
390					0 26
391					0 27
391.1					0 28
392					143,442 29
393					0 30
394	15,872		497		75,309 31
395					8,137 32
396					162,393 33
397					104,171 34
397.1					0 35
398					0 36
399					0 37
	15,872	0	497	0	493,452
	66,391	2,446	383,461	5,633	5,893,733
					0 38
	66,391	2,446	383,461	5,633	5,893,733

## 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)
<b>SOURCE OF SUPPLY PLANT</b>			
Structures and Improvements (311)	0		1
Collecting and Impounding Reservoirs (312)	0		2
Lake, River and Other Intakes (313)	0		3
Wells and Springs (314)	0		4
Infiltration Galleries and Tunnels (315)	0		5
Supply Mains (316)	0		6
Other Water Source Plant (317)	0		7
<b>Total Source of Supply Plant</b>	<b>0</b>		<b>0</b>
<b>PUMPING PLANT</b>			
Structures and Improvements (321)	0		8
Boiler Plant Equipment (322)	0		9
Other Power Production Equipment (323)	0		10
Steam Pumping Equipment (324)	0		11
Electric Pumping Equipment (325)	0		12
Diesel Pumping Equipment (326)	0		13
Hydraulic Pumping Equipment (327)	0		14
Other Pumping Equipment (328)	0		15
<b>Total Pumping Plant</b>	<b>0</b>		<b>0</b>
<b>WATER TREATMENT PLANT</b>			
Structures and Improvements (331)	0		16
Water Treatment Equipment (332)	0		17
<b>Total Water Treatment Plant</b>	<b>0</b>		<b>0</b>
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Structures and Improvements (341)	0		18
Distribution Reservoirs and Standpipes (342)	0		19
Transmission and Distribution Mains (343)	311,229	1.30%	46,179
Fire Mains (344)	0		21
Services (345)	196,618	2.50%	19,496
Meters (346)	0		23
Hydrants (348)	5,277	2.00%	4,545

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
317					0 7
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
321					0 8
322					0 9
323					0 10
324					0 11
325					0 12
326					0 13
327					0 14
328					0 15
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
331					0 16
332					0 17
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
341					0 18
342					0 19
343	555				<b>356,853</b> 20
344					0 21
345	233				<b>215,881</b> 22
346					0 23
348					<b>9,822</b> 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)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Other Transmission and Distribution Plant (349)	0		25
<b>Total Transmission and Distribution Plant</b>	<b>513,124</b>		<b>70,220</b>
<b>GENERAL PLANT</b>			
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
<b>Total General Plant</b>	<b>0</b>		<b>0</b>
<b>Total accum. prov. directly assignable</b>	<b>513,124</b>		<b>70,220</b>
Common Utility Plant Allocated to Water Department	0		38
<b>Total accum. prov. for depreciation</b>	<b>513,124</b>		<b>70,220</b>

**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
	788	0	0	0	582,556
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
	788	0	0	0	582,556
					0 38
	788	0	0	0	582,556

## 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.

<b>Sources of Water Supply</b>					
<b>Month</b>	<b>Purchased Water Gallons (000's)</b>	<b>Surface Water Gallons (000's)</b>	<b>Ground Water Gallons (000's)</b>	<b>Total Gallons All Methods (000's)</b>	
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	
January			56,961	<b>56,961</b>	1
February			53,527	<b>53,527</b>	2
March			57,912	<b>57,912</b>	3
April			59,628	<b>59,628</b>	4
May			69,238	<b>69,238</b>	5
June			69,048	<b>69,048</b>	6
July			73,291	<b>73,291</b>	7
August			69,364	<b>69,364</b>	8
September			59,682	<b>59,682</b>	9
October			60,347	<b>60,347</b>	10
November			54,498	<b>54,498</b>	11
December			55,570	<b>55,570</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>739,066</b>	<b>739,066</b>	
Less: Water sold				674,055	13
Volume pumped but not sold				<b>65,011</b>	14
Volume sold as a percent of volume pumped				<b>91%</b>	15
Volume used for water production, water quality and system maintenance				20,276	16
Volume related to equipment/system malfunction				3,199	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				<b>23,475</b>	19
Volume pumped but unaccounted for				<b>41,536</b>	20
Percent of water lost				<b>6%</b>	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.)				2,987	24
Date of maximum: 6/27/2007					25
Cause of maximum:					26
Flushing distribution system					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,471	27
Date of minimum: 1/27/2007					28
Total KWH used for pumping for the year				1,712,190	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
#1 SOUTH SIDE	01	57	24	0	No	<b>1</b>
#4 SOUTH SIDE	04	58	18	103,633	Yes	<b>2</b>
#5 SOUTH SIDE	05	57	20	325,710	Yes	<b>3</b>
#6 SOUTH SIDE	06	62	16	74,860	Yes	<b>4</b>
#8 PARK	08	59	18	28,794	Yes	<b>5</b>
#10 PARK	10	62	12	47,619	Yes	<b>6</b>
#17 NORTH SIDE	17	59	24	227,665	Yes	<b>7</b>
#18 NORTH SIDE	18	56	26	250,370	Yes	<b>8</b>
#19 NORTHEAST	19	61	26	240,888	Yes	<b>9</b>
#20 NORTHEAST	20	63	26	198,107	Yes	<b>10</b>
#21 NORTH SIDE	21	85	18	235,008	Yes	<b>11</b>
#22 NORTH SIDE	22	90	18	220,504	Yes	<b>12</b>
#23 NORTH SIDE	23	95	24	205,457	Yes	<b>13</b>
#24 NORTHEAST	24	53	18	223,000	Yes	<b>14</b>

## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	1	10	17	1
Location	SOUTH SIDE	PARK	NORTH SIDE	2
Purpose	P	P	P	3
Destination	T	T	T	4
Pump Manufacturer	LAYNE	LAYNE	AMERICAN TUR.	5
Year Installed	1966	1962	1992	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	214	410	375	8
Pump Motor or Standby Engine Mfr	U.S. MOTOR	U. S. MOTOR	U. S. MOTOR	9 10
Year Installed	1966	1962	1992	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	15	15	50	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	18	19	20	14
Location	NORTH SIDE	NORTHEAST	NORTHEAST	15
Purpose	P	P	P	16
Destination	T	T	T	17
Pump Manufacturer	LAYNE	LAYNE	LAYNE	18
Year Installed	1964	1986	1969	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	320	420	400	21
Pump Motor or Standby Engine Mfr	U. S. MOTOR	U. S. MOTOR	GENERAL ELECTRIC	22 23
Year Installed	1997	1997	1969	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	60	75	75	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	NORTH	NORTH	NORTH SIDE	2
Purpose	P	P	P	3
Destination	T	T	T	4
Pump Manufacturer	LAYNE	JACUZZI	J-LINE	5
Year Installed	1990	1990	2003	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	350	350	440	8
Pump Motor or Standby Engine Mfr	U. S. MOTOR	U. S. MOTOR	U.S.	10
Year Installed	1989	1989	2003	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	40	30	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	24	4	5	14
Location	NORTHEAST	SOUTH SIDE	SOUTH SIDE	15
Purpose	P	P	P	16
Destination	T	T	T	17
Pump Manufacturer	GOULDS	POMONA	LAYNE	18
Year Installed	2006	1942	1966	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	500	112	440	21
Pump Motor or Standby Engine Mfr	US MOTOR	U. S. MOTOR	U. S. MOTOR	23
Year Installed	2006	1942	1966	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	75	10	10	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	6	8	HUME - 3	1
Location	SOUTH SIDE	PARK	HUME AVE	2
Purpose	P	P	B	3
Destination	T	T	D	4
Pump Manufacturer	AMERICAN TURBINE	LAYNE	FAIRBANKS	5
Year Installed	2004	1988	1969	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	CENTRIFUGAL	7
Actual Capacity (gpm)	200	175	1,000	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	U. S. MOTOR	CUMMINGS	9 10
Year Installed	2004	1988	1969	11
Type	ELECTRIC	ELECTRIC	DIESEL	12
Horsepower	15	8	125	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	HUME AVENUE-2	HUME-1	SOUTH SIDE BOOSTER	14
Location	HUME AVE	HUME AVE	SOUTH SIDE	15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	FAIRBANKS	FAIRBANKS	AURORA	18
Year Installed	1969	1969	1995	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	1,000	1,000	1,000	21
Pump Motor or Standby Engine Mfr	FAIRBANKS	FAIRBANKS	U.S.	22 23
Year Installed	1969	1969	1995	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	125	125	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	UPHAM BOOSTER#2	UPHAM BOOSTER#3	WATER TREATMENT	1
Location	UPHAM	UPHAM	MCMILLAN	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	AURORA	AURORA	LAYNE	5
Year Installed	2006	2006	1990	6
Type	CENTRIFUGAL	CENTRIFUGAL	VERTICAL TURBINE	7
Actual Capacity (gpm)	500	500	2,150	8
Pump Motor or Standby Engine Mfr	BALDER	BLADER	GENERAL ELECTRIC	9 10
Year Installed	2006	2006	1990	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	20	20	20	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WATER TREATMENT DUAL	WATER TREATMENT-HPZ1	WATER TREATMENT-HPZ2	14
Location	MCMILLAN	MCMILLAN	MCMILLAN	15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	LAYNE	LAYNE	MID AMERICA	18
Year Installed	1990	1990	2006	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	3,500	520	500	21
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	GENERAL ELECTRIC	US MOTOR	22 23
Year Installed	1990	1990	2006	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	200	25	30	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	WATER TREATMENT-LPZ1	WATER TREATMENT-LPZ2	WATER TREATMENT-LPZ3	1
Location	MCMILLAN	MCMILLAN	MCMILLAN	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1990	1990	1990	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,100	1,500	1,500	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	GENERAL ELECTRIC	GENERAL ELECTRIC	9 10
Year Installed	1990	1990	1990	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	50	75	75	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WILDWOOD BOOSTER			14
Location	WILDWOOD			15
Purpose	B			16
Destination	D			17
Pump Manufacturer	LAYNE			18
Year Installed	1973			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	500			21
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC			22 23
Year Installed	1973			24
Type	ELECTRIC			25
Horsepower	40			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	GRANT PARK TOWER	HUME AVE	MCMILLAN ST SPHERE	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	ET	3
Year constructed	1990	1968	1961	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	130	40	130	6
Total capacity in gallons (actual)	500,000	3,000,000	75,000	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER	OTHER	9
Points of application (wellhouse, central facilities, booster station, other)	OTHER	OTHER	OTHER	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	0.0000	12
Is a corrosion control chemical used (yes, no)?	N	N	N	13
Is water fluoridated (yes, no)?	N	N	N	14

## 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	SOUTH BOOSTER	WILDWOOD	WTR TRTMNT-MCMLLN	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	3
Year constructed	1923	1959	1992	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	0	0	0	6
Total capacity in gallons (actual)	25,000	15,224	500,000	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	BOOSTER STATION	BOOSTER STATION	CENTRAL FACILITIES	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	GRAVITY	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.4000	0.7200	4.8000	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)				
M	D	0.750	1,286	0	0	0	1,286	1	
M	D	1.000	4,990	0	0	0	4,990	2	
M	D	1.500	870	0	0	0	870	3	
M	D	2.000	1,311	0	0	0	1,311	4	
M	D	4.000	15,670	0	0	0	15,670	5	
M	D	6.000	383,978	254	254	0	383,978	6	
M	D	8.000	129,278	0	0	0	129,278	7	
M	S	8.000	6,622	0	0	0	6,622	8	
M	D	10.000	38,629	0	0	0	38,629	9	
M	D	12.000	91,084	0	0	0	91,084	10	
M	D	16.000	17,565	0	0	0	17,565	11	
M	D	18.000	7,876	0	0	0	7,876	12	
M	S	18.000	15,500	0	0	0	15,500	13	
<b>Total Within Municipality</b>			<b>714,659</b>	<b>254</b>	<b>254</b>	<b>0</b>	<b>714,659</b>		
M	S	8.000	5,100	0	0	0	5,100	14	
M	S	12.000	20,573	0	0	0	20,573	15	
M	S	16.000	1,250	0	0	0	1,250	16	
<b>Total Outside of Municipality</b>			<b>26,923</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>26,923</b>		
<b>Total Utility</b>			<b>741,582</b>	<b>254</b>	<b>254</b>	<b>0</b>	<b>741,582</b>		

### WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.625	1,156	0	4	0	1,152	51	1
L	0.625	2,201	0	0	0	2,201		2
M	0.750	1,644	0	25	0	1,619	2	3
L	0.750	24	0	1	0	23		4
M	1.000	2,069	55	0	0	2,124	5	5
L	1.000	24	0	1	0	23		6
M	1.250	34	0	0	0	34		7
L	1.250	2	0	1	0	1		8
M	1.500	122	3	0	0	125	2	9
L	1.500	7	0	0	0	7		10
M	2.000	165	1	0	0	166	5	11
L	2.000	12	0	0	0	12		12
M	2.500	2	0	0	0	2		13
M	3.000	7	0	0	0	7	1	14
L	3.000	11	0	0	0	11		15
M	4.000	54	0	0	0	54	0	16
M	6.000	79	3	0	0	82		17
M	8.000	45	3	0	0	48		18
M	10.000	4	0	0	0	4		19
<b>Total Utility</b>		<b>7,662</b>	<b>65</b>	<b>32</b>	<b>0</b>	<b>7,695</b>	<b>66</b>	

### 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	7,693	278	232	(129)	<b>7,610</b>	262	1
0.750	26	0	14	15	<b>27</b>	0	2
1.000	311	9	9	(4)	<b>307</b>	17	3
1.250	0	0	0	0	<b>0</b>	0	4
1.500	107	0	0	0	<b>107</b>	8	5
2.000	136	6	0	(2)	<b>140</b>	28	6
3.000	36	0	0	(3)	<b>33</b>	4	7
4.000	17	0	0	(1)	<b>16</b>	2	8
6.000	8	0	1	0	<b>7</b>	7	9
<b>Total:</b>	<b>8,334</b>	<b>293</b>	<b>256</b>	<b>(124)</b>	<b>8,247</b>	<b>328</b>	

#### 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	6,936	481	1	9	2	181	<b>7,610</b>	1
0.750	20	7	0	0	0	0	<b>27</b>	2
1.000	142	134	5	6	0	20	<b>307</b>	3
1.250	0	0	0	0	0	0	<b>0</b>	4
1.500	0	90	4	6	0	7	<b>107</b>	5
2.000	0	90	3	19	1	27	<b>140</b>	6
3.000	0	20	5	5	0	3	<b>33</b>	7
4.000	0	7	2	4	1	2	<b>16</b>	8
6.000	0	4	1	0	0	2	<b>7</b>	9
<b>Total:</b>	<b>7,098</b>	<b>833</b>	<b>21</b>	<b>49</b>	<b>4</b>	<b>242</b>	<b>8,247</b>	

### 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)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	892	4	4		892	2
<b>Total Fire Hydrants</b>	<b>892</b>	<b>4</b>	<b>4</b>	<b>0</b>	<b>892</b>	
<b>Flushing Hydrants</b>						
	7				7	3
<b>Total Flushing Hydrants</b>	<b>7</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7</b>	

**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: 270  
 Number of distribution system valves end of year: 1,499  
 Number of distribution valves operated during year: 899

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## WATER OPERATING SECTION FOOTNOTES

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

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

DONE

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### 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 614 - There were no well rehabilitation projects in 2007.

ACCOUNT 623 - In addition to 4% higher usage of electricity, the cost per KwHr were up almost 18% from the prior year, due to higher cost of energy in 2007.

ACCOUNT 662 - This account includes the cost of our unidirectional water main flushing program. Mains were flushed as part of the lead and copper removal program.

ACCOUNT 663 - There was less testing of water meters in 2007, in anticipation of replacing/retrofitting meters in the near future for automated meter reading.

ACCOUNT 672 - In 2007, our employees powerwashed the Hume Reservoir, which took 80 hours and also required a rented mobile lift. In addition, all towers and reservoirs were dive-inspected in 2007. Our staff also assisted with providing site access, water, grounds clean-up and interior tower clean-up for the dive inspections. There were no specific tower maintenance projects in 2006.

ACCOUNT 673 - In 2006, there were only 36 mainbreaks. There were 55 in 2007. The additional labor and overhead cost of repairing these mainbreaks resulted in higher expenses. In addition, \$35 thousand of related expenses was incurred with vendors for street and sidewalk repair and hauling and bringing fill for the mainbreak.

ACCOUNT 676 - In 2007, our meter readers noted which outside registers were not sealed. Our employees spent time re-sealing these outside registers to prevent tampering. In addition, time was spent moving outside registers, re-attaching them after a customer resides their home, and replacing broken outside register wires.

ACCOUNT 922 - Due to higher payroll and higher allocation rate, more administrative costs were transferred to non-administrative accounts.

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## WATER OPERATING SECTION FOOTNOTES

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

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

Effective July 2003, our new accounting software allocates payroll overhead (including social security taxes) to all accounts that have payroll charged to them. As a result, social security taxes reported in account 408 is zero for 2007, since the social security taxes were allocated for the entire year.

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### 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 310 - Purchase of 39.574 acres of land for wellhead protection.

ACCOUNT 314 - Cost of drilling Well #24.

ACCOUNT 321 - Construct Well #24 wellhouse for \$239,942 and Upham Booster station building for \$306,325.

ACCOUNT 325 - Pumping equipment for Well #24 for \$24,009 and Upham Booster station pumping equipment for \$80,458.

ACCOUNT 340 - Purchase 3.74 acres of land.

**If Adjustments for any account are nonzero, please explain.**

ACCOUNT 332 - Added back equipment that was retired in 2006 by mistake. The equipment was already retired in 2005.

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

**If Adjustments for any account are nonzero, please explain.**

ACCOUNT 332 - Adjustment to reverse 2006 entry, since this was already retired in 2005.

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### 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.**

Mains are financed based on actual cost of the main installation as authorized by tariff run X-2.

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### Water Services (Page W-22)

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

Except as noted below, the customer pays for the installation of the service from the main to the meter. They own and maintain the service starting at the curb box and going into the property.

When we replace the water mains on a street, we also replace the portion of the service from the main to the curb box at our expense.

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## WATER OPERATING SECTION FOOTNOTES

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### Meters (Page W-23)

**Explain all reported adjustments.**

Adjustments were necessary to bring the end of year utility-owned meters in line with the meters at the end of the year by customer class.

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

Each meter that is 1" or smaller is replaced every twenty years.

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

Yes. These are magnetic meters, and the electronics are tested yearly.

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### Hydrants and Distribution System Valves (Page W-24)

**General footnotes**

Fewer hydrants were operated in 2007 than in the past due to our unidirectional flushing program.

Fire hydrants consist of 853 six inch and 39 four inch hydrants. The four inch hydrants are used as fire hydrants and have been reported in that manner in prior years.

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**ELECTRIC OPERATING REVENUES & EXPENSES**

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Electricity</b>			
Sales of Electricity (440-448)	27,466,125	23,003,225	1
<b>Total Sales of Electricity</b>	<b>27,466,125</b>	<b>23,003,225</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (450)	17,049	15,790	2
Miscellaneous Service Revenues (451)	(2,769)	(4,249)	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	993,474	1,167,072	5
Interdepartmental Rents (455)	125,141	136,130	6
Other Electric Revenues (456)	21,679	7,754	7
<b>Total Other Operating Revenues</b>	<b>1,154,574</b>	<b>1,322,497</b>	
<b>Total Operating Revenues</b>	<b>28,620,699</b>	<b>24,325,722</b>	
<b>Operation and Maintenance Expenses</b>			
Power Production Expenses (500-557)	22,776,265	18,147,541	8
Transmission Expenses (560-573)	35,413	119,186	9
Distribution Expenses (580-598)	1,761,323	1,450,028	10
Customer Accounts Expenses (901-905)	379,864	351,515	11
Sales Expenses (911-916)	0	(72,107)	12
Administrative and General Expenses (920-932)	764,895	1,063,057	13
<b>Total Operation and Maintenance Expenses</b>	<b>25,717,760</b>	<b>21,059,220</b>	
<b>Other Expenses</b>			
Depreciation Expense (403)	1,522,815	1,450,854	14
Amortization Expense (404-407)	5,238	5,238	15
Taxes (408)	652,403	618,999	16
<b>Total Other Expenses</b>	<b>2,180,456</b>	<b>2,075,091</b>	
<b>Total Operating Expenses</b>	<b>27,898,216</b>	<b>23,134,311</b>	
<b>NET OPERATING INCOME</b>	<b>722,483</b>	<b>1,191,411</b>	

**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)	
<b>Forfeited Discounts (450):</b>		
Customer late payment charges	17,049	1
<b>Other (specify):</b>		
NONE		2
<b>Total Forfeited Discounts (450)</b>	<b>17,049</b>	
<b>Miscellaneous Service Revenues (451):</b>		
MISC SERVICE REVENUES	1,296	3
RECONNECTION CHARGES	(4,065)	4
<b>Total Miscellaneous Service Revenues (451)</b>	<b>(2,769)</b>	
<b>Sales of Water and Water Power (453):</b>		
NONE		5
<b>Total Sales of Water and Water Power (453)</b>	<b>0</b>	
<b>Rent from Electric Property (454):</b>		
RENT FROM POLE CONTACTS	89,781	6
TRANSMISSION LEASE	903,693	7
<b>Total Rent from Electric Property (454)</b>	<b>993,474</b>	
<b>Interdepartmental Rents (455):</b>		
USE OF ELECTRIC PROPERTY (ALLOCATIONS) BY WATER DEPARTMENT	125,141	8
<b>Total Interdepartmental Rents (455)</b>	<b>125,141</b>	
<b>Other Electric Revenues (456):</b>		
MINOR SERVICES AND SALES OF MATERIALS	21,679	9
<b>Total Other Electric Revenues (456)</b>	<b>21,679</b>	

**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)	
<b>POWER PRODUCTION EXPENSES</b>			
<b>STEAM POWER GENERATION EXPENSES</b>			
Operation Supervision and Engineering (500)	0	0	1
Fuel (501)	0	0	2
Steam Expenses (502)	0	0	3
Steam from Other Sources (503)	0	0	4
Steam Transferred -- Credit (504)	0	0	5
Electric Expenses (505)	0	0	6
Miscellaneous Steam Power Expenses (506)	0	0	7
Rents (507)	0	0	8
Maintenance Supervision and Engineering (510)	0	0	9
Maintenance of Structures (511)	0	0	10
Maintenance of Boiler Plant (512)	0	0	11
Maintenance of Electric Plant (513)	0	0	12
Maintenance of Miscellaneous Steam Plant (514)	0	0	13
<b>Total Steam Power Generation Expenses</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC POWER GENERATION EXPENSES</b>			
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
<b>Total Hydraulic Power Generation Expenses</b>	<b>0</b>	<b>0</b>	
<b>OTHER POWER GENERATION EXPENSES</b>			
Operation Supervision and Engineering (546)	14,606	11,536	25
Fuel (547)	0	0	26
Generation Expenses (548)	15,891	12,470	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)	
<b>POWER PRODUCTION EXPENSES</b>			
<b>OTHER POWER GENERATION EXPENSES</b>			
Miscellaneous Other Power Generation Expenses (549)	(16,242)	(13,282)	<b>28</b>
Rents (550)	0	0	<b>29</b>
Maintenance Supervision and Engineering (551)	6,067	30,626	<b>30</b>
Maintenance of Structures (552)	872	3,377	<b>31</b>
Maintenance of Generating and Electric Plant (553)	253,546	245,838	<b>32</b>
Maintenance of Miscellaneous Other Power Generating Plant (554)	5,096	1,994	<b>33</b>
<b>Total Other Power Generation Expenses</b>	<b>279,836</b>	<b>292,559</b>	
<b>OTHER POWER SUPPLY EXPENSES</b>			
Purchased Power (555)	22,496,429	17,854,982	<b>34</b>
System Control and Load Dispatching (556)	0	0	<b>35</b>
Other Expenses (557)	0	0	<b>36</b>
<b>Total Other Power Supply Expenses</b>	<b>22,496,429</b>	<b>17,854,982</b>	
<b>Total Power Production Expenses</b>	<b>22,776,265</b>	<b>18,147,541</b>	
<b>TRANSMISSION EXPENSES</b>			
Operation Supervision and Engineering (560)	6,906	6,785	<b>37</b>
Load Dispatching (561)	0	0	<b>38</b>
Station Expenses (562)	16,742	13,436	<b>39</b>
Overhead Line Expenses (563)	3,051	2,606	<b>40</b>
Underground Line Expenses (564)	0	0	<b>41</b>
Miscellaneous Transmission Expenses (566)	0	0	<b>42</b>
Rents (567)	0	0	<b>43</b>
Maintenance Supervision and Engineering (568)	0	0	<b>44</b>
Maintenance of Structures (569)	0	0	<b>45</b>
Maintenance of Station Equipment (570)	7,667	6,572	<b>46</b>
Maintenance of Overhead Lines (571)	1,047	89,787	<b>47</b>
Maintenance of Underground Lines (572)	0	0	<b>48</b>
Maintenance of Miscellaneous Transmission Plant (573)	0	0	<b>49</b>
<b>Total Transmission Expenses</b>	<b>35,413</b>	<b>119,186</b>	
<b>DISTRIBUTION EXPENSES</b>			
Operation Supervision and Engineering (580)	528,737	523,087	<b>50</b>

## 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)	
<b>DISTRIBUTION EXPENSES</b>			
Load Dispatching (581)	13,826	15,019	51
Station Expenses (582)	26,633	13,152	52
Overhead Line Expenses (583)	19,539	56,664	53
Underground Line Expenses (584)	47,592	39,700	54
Street Lighting and Signal System Expenses (585)	0	1,035	55
Meter Expenses (586)	128,012	104,896	56
Customer Installations Expenses (587)	5,665	1,264	57
Miscellaneous Distribution Expenses (588)	209,378	217,807	58
Rents (589)	2,369	4,068	59
Maintenance Supervision and Engineering (590)	46,437	45,713	60
Maintenance of Structures (591)	0	0	61
Maintenance of Station Equipment (592)	34,127	32,262	62
Maintenance of Overhead Lines (593)	586,395	289,474	63
Maintenance of Underground Lines (594)	43,565	40,801	64
Maintenance of Line Transformers (595)	7,919	9,658	65
Maintenance of Street Lighting and Signal Systems (596)	48,229	41,787	66
Maintenance of Meters (597)	1,947	2,758	67
Maintenance of Miscellaneous Distribution Plant (598)	10,953	10,883	68
<b>Total Distribution Expenses</b>	<b>1,761,323</b>	<b>1,450,028</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)	18,595	17,851	69
Meter Reading Expenses (902)	96,548	88,305	70
Customer Records and Collection Expenses (903)	231,815	213,110	71
Uncollectible Accounts (904)	32,906	32,249	72
Miscellaneous Customer Accounts Expenses (905)	0	0	73
<b>Total Customer Accounts Expenses</b>	<b>379,864</b>	<b>351,515</b>	
<b>SALES EXPENSES</b>			
Supervision (911)	0	0	74
Demonstrating and Selling Expenses (912)	0	0	75
Advertising Expenses (913)	0	(72,107)	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)	
<b>SALES EXPENSES</b>			
Miscellaneous Sales Expenses (916)	0	0	77
<b>Total Sales Expenses</b>	<b>0</b>	<b>(72,107)</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	360,136	356,395	78
Office Supplies and Expenses (921)	20,997	20,611	79
Administrative Expenses Transferred -- Credit (922)	139,106	137,376	80
Outside Services Employed (923)	205,353	539,237	81
Property Insurance (924)	18,052	18,705	82
Injuries and Damages (925)	6,533	23,292	83
Employee Pensions and Benefits (926)	83,587	62,641	84
Regulatory Commission Expenses (928)	53	5,562	85
Duplicate Charges -- Credit (929)	0	0	86
Miscellaneous General Expenses (930)	86,727	65,157	87
Rents (931)	0	0	88
Maintenance of General Plant (932)	122,563	108,833	89
<b>Total Administrative and General Expenses</b>	<b>764,895</b>	<b>1,063,057</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>25,717,760</b>	<b>21,059,220</b>	

**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		476,200	435,519	1
Social Security		0	0	2
Wisconsin Gross Receipts Tax		150,048	160,392	3
PSC Remainder Assessment	RATIO OF ELEC & WATER PRIOR YR REVENUE	26,155	23,088	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>652,403</b>	<b>618,999</b>	

### 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			Wood				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.186519				3
County tax rate	mills		5.257725				4
Local tax rate	mills		9.870297				5
School tax rate	mills		7.457571				6
Voc. school tax rate	mills		1.620541				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>24.392653</b>				<b>10</b>
Less: state credit	mills		1.292457				11
<b>Net tax rate</b>	mills		<b>23.100196</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>9.870297</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>9.078112</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>18.948409</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>24.392653</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.776808</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>23.100196</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>17.944418</b>				<b>21</b>
Utility Plant, Jan. 1	\$	46,966,377	46,966,377				22
Materials & Supplies	\$	661,117	661,117				23
<b>Subtotal</b>	\$	<b>47,627,494</b>	<b>47,627,494</b>				<b>24</b>
Less: Plant Outside Limits	\$	20,166,153	20,166,153				25
<b>Taxable Assets</b>	\$	<b>27,461,341</b>	<b>27,461,341</b>				<b>26</b>
Assessment Ratio	dec.		0.966359				27
<b>Assessed Value</b>	\$	<b>26,537,514</b>	<b>26,537,514</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>17.944418</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>476,200</b>	<b>476,200</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	420,306					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>476,200</b>					<b>34</b>

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

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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)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>STEAM PRODUCTION PLANT</b>			
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
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC PRODUCTION PLANT</b>			
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
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	
<b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)	12,099		18
Structures and Improvements (341)	2,553,312		19
Fuel Holders, Producers and Accessories (342)	528,186		20
Prime Movers (343)	0		21
Generators (344)	4,485,326	41,228	22
Accessory Electric Equipment (345)	640,091	22,619	23
Miscellaneous Power Plant Equipment (346)	31,741		24
<b>Total Other Production Plant</b>	<b>8,250,755</b>	<b>63,847</b>	

**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)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>STEAM PRODUCTION PLANT</b>			
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
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>HYDRAULIC PRODUCTION PLANT</b>			
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
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)			12,099 18
Structures and Improvements (341)	19,166		2,534,146 19
Fuel Holders, Producers and Accessories (342)			528,186 20
Prime Movers (343)			0 21
Generators (344)	74,771		4,451,783 22
Accessory Electric Equipment (345)			662,710 23
Miscellaneous Power Plant Equipment (346)	721		31,020 24
<b>Total Other Production Plant</b>	<b>94,658</b>	<b>0</b>	<b>8,219,944</b>

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

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4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)	322,909	8,328	25
Structures and Improvements (352)	0		26
Station Equipment (353)	6,302,009	5,976	27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	1,807,087	1,884,341	29
Overhead Conductors and Devices (356)	949,867	1,686,012	30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
<b>Total Transmission Plant</b>	<b>9,381,872</b>	<b>3,584,657</b>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)	7,013		34
Structures and Improvements (361)	0		35
Station Equipment (362)	23,581		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	3,405,205	247,745	38
Overhead Conductors and Devices (365)	4,515,453	321,715	39
Underground Conduit (366)	1,277,601	103,616	40
Underground Conductors and Devices (367)	1,525,308	139,113	41
Line Transformers (368)	3,564,543	374,299	42
Services (369)	1,258,274	126,855	43
Meters (370)	1,240,560	51,238	44
Installations on Customers' Premises (371)	246,919	12,694	45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	575,267	26,926	47
<b>Total Distribution Plant</b>	<b>17,639,724</b>	<b>1,404,201</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	84,054		48
Structures and Improvements (390)	979,690		49
Office Furniture and Equipment (391)	80,461	2,111	50
Computer Equipment (391.1)	737,518	17,270	51
Transportation Equipment (392)	678,192	40,027	52
Stores Equipment (393)	24,064		53
Tools, Shop and Garage Equipment (394)	238,205	5,756	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)	
<b>TRANSMISSION PLANT</b>				
Land and Land Rights (350)			331,237	25
Structures and Improvements (352)			0	26
Station Equipment (353)	105,676		6,202,309	27
Towers and Fixtures (354)			0	28
Poles and Fixtures (355)	67,274		3,624,154	29
Overhead Conductors and Devices (356)	52,126		2,583,753	30
Underground Conduit (357)			0	31
Underground Conductors and Devices (358)			0	32
Roads and Trails (359)			0	33
<b>Total Transmission Plant</b>	<b>225,076</b>	<b>0</b>	<b>12,741,453</b>	
<b>DISTRIBUTION PLANT</b>				
Land and Land Rights (360)			7,013	34
Structures and Improvements (361)			0	35
Station Equipment (362)			23,581	36
Storage Battery Equipment (363)			0	37
Poles, Towers and Fixtures (364)	44,617		3,608,333	38
Overhead Conductors and Devices (365)	60,163		4,777,005	39
Underground Conduit (366)	880		1,380,337	40
Underground Conductors and Devices (367)	14,837	(374)	1,649,210	41
Line Transformers (368)			3,938,842	42
Services (369)	12,358	374	1,373,145	43
Meters (370)	17,438		1,274,360	44
Installations on Customers' Premises (371)	7,127		252,486	45
Leased Property on Customers' Premises (372)			0	46
Street Lighting and Signal Systems (373)	12,097		590,096	47
<b>Total Distribution Plant</b>	<b>169,517</b>	<b>0</b>	<b>18,874,408</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)			84,054	48
Structures and Improvements (390)			979,690	49
Office Furniture and Equipment (391)	8,650	8,790	82,712	50
Computer Equipment (391.1)	24,319	(8,790)	721,679	51
Transportation Equipment (392)	31,965		686,254	52
Stores Equipment (393)			24,064	53
Tools, Shop and Garage Equipment (394)			243,961	54

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

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4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>GENERAL PLANT</b>			
Laboratory Equipment (395)	50,742		<b>55</b>
Power Operated Equipment (396)	611,191	118,095	<b>56</b>
Communication Equipment (397)	317,883	617	<b>57</b>
Miscellaneous Equipment (398)	0		<b>58</b>
Other Tangible Property (399)	0		<b>59</b>
<b>Total General Plant</b>	<b>3,802,000</b>	<b>183,876</b>	
<b>Total utility plant in service directly assignable</b>	<b>39,074,351</b>	<b>5,236,581</b>	
Common Utility Plant Allocated to Electric Department	0		<b>60</b>
<b>Total utility plant in service</b>	<b>39,074,351</b>	<b>5,236,581</b>	

**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)
<b>GENERAL PLANT</b>			
Laboratory Equipment (395)			50,742 55
Power Operated Equipment (396)	79,836		649,450 56
Communication Equipment (397)	140		318,360 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>144,910</b>	<b>0</b>	<b>3,840,966</b>
<b>Total utility plant in service directly assignable</b>	<b>634,161</b>	<b>0</b>	<b>43,676,771</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>634,161</b>	<b>0</b>	<b>43,676,771</b>

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

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4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>STEAM PRODUCTION PLANT</b>			
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
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC PRODUCTION PLANT</b>			
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
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	
<b>OTHER PRODUCTION PLANT</b>			
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
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>	

**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)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>STEAM PRODUCTION PLANT</b>			
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
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>HYDRAULIC PRODUCTION PLANT</b>			
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
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OTHER PRODUCTION PLANT</b>			
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
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>

## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

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Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION PLANT</b>			
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
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>			
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)	1,591,045	91,028	38
Overhead Conductors and Devices (365)	1,738,598	115,918	39
Underground Conduit (366)	792,018	38,071	40
Underground Conductors and Devices (367)	849,776	51,114	41
Line Transformers (368)	0		42
Services (369)	162,250	46,610	43
Meters (370)	0		44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	251,498	9,894	47
<b>Total Distribution Plant</b>	<b>5,385,185</b>	<b>352,635</b>	
<b>GENERAL PLANT</b>			
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)
<b>TRANSMISSION PLANT</b>			
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
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>DISTRIBUTION PLANT</b>			
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)	20,771		1,661,302 38
Overhead Conductors and Devices (365)	22,344		1,832,172 39
Underground Conduit (366)	313		829,776 40
Underground Conductors and Devices (367)	5,694		895,196 41
Line Transformers (368)			0 42
Services (369)	661		208,199 43
Meters (370)			0 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	2,861		258,531 47
<b>Total Distribution Plant</b>	<b>52,644</b>	<b>0</b>	<b>5,685,176</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			0 49
Office Furniture and Equipment (391)			0 50
Computer Equipment (391.1)			0 51
Transportation Equipment (392)			0 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			0 54

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

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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)	
<b>GENERAL PLANT</b>			
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
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>5,385,185</b>	<b>352,635</b>	
Common Utility Plant Allocated to Electric Department	0		60
<b>Total utility plant in service</b>	<b>5,385,185</b>	<b>352,635</b>	

**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)
<b>GENERAL PLANT</b>			
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
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>52,644</b>	<b>0</b>	<b>5,685,176</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>52,644</b>	<b>0</b>	<b>5,685,176</b>

## 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)	
<b>STEAM PRODUCTION PLANT</b>				
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
<b>Total Steam Production Plant</b>	<b>0</b>		<b>0</b>	
<b>HYDRAULIC PRODUCTION PLANT</b>				
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
<b>Total Hydraulic Production Plant</b>	<b>0</b>		<b>0</b>	
<b>OTHER PRODUCTION PLANT</b>				
Structures and Improvements (341)	1,009,403	2.69%	68,427	13
Fuel Holders, Producers and Accessories (342)	192,871	3.06%	16,163	14
Prime Movers (343)	0			15
Generators (344)	1,549,041	2.66%	118,864	16
Accessory Electric Equipment (345)	267,233	3.14%	20,454	17
Miscellaneous Power Plant Equipment (346)	9,292	2.89%	907	18
<b>Total Other Production Plant</b>	<b>3,027,840</b>		<b>224,815</b>	
<b>TRANSMISSION PLANT</b>				
Structures and Improvements (352)	0			19
Station Equipment (353)	2,330,032	3.00%	187,565	20
Towers and Fixtures (354)	0			21
Poles and Fixtures (355)	1,204,088	3.30%	89,615	22
Overhead Conductors and Devices (356)	542,285	3.00%	53,004	23
Underground Conduit (357)	0			24
Underground Conductors and Devices (358)	0			25

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
331					0 7
332					0 8
333					0 9
334					0 10
335					0 11
336					0 12
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
341	19,166				1,058,664 13
342					209,034 14
343					0 15
344	74,771				1,593,134 16
345					287,687 17
346	721				9,478 18
	<u>94,658</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,157,997</u>
352					0 19
353	105,676		358		2,412,279 20
354					0 21
355	67,274	6,727	2,419		1,222,121 22
356	52,126	5,213	28,734		566,684 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)	
<b>TRANSMISSION PLANT</b>				
Roads and Trails (359)	0			26
<b>Total Transmission Plant</b>	<b>4,076,405</b>		<b>330,184</b>	
<b>DISTRIBUTION PLANT</b>				
Structures and Improvements (361)	0			27
Station Equipment (362)	23,581	3.10%		28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	1,426,189	4.00%	140,271	30
Overhead Conductors and Devices (365)	1,233,346	3.20%	148,679	31
Underground Conduit (366)	125,992	2.50%	33,224	32
Underground Conductors and Devices (367)	387,154	3.33%	52,855	33
Line Transformers (368)	1,276,401	3.20%	120,054	34
Services (369)	372,657	4.62%	60,786	35
Meters (370)	672,442	4.80%	60,358	36
Installations on Customers' Premises (371)	124,261	9.09%	22,698	37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	205,101	4.13%	24,064	39
<b>Total Distribution Plant</b>	<b>5,847,124</b>		<b>662,989</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	501,021	2.50%	24,492	40
Office Furniture and Equipment (391)	43,758	5.88%	4,797	41
Computer Equipment (391.1)	737,518	26.67%	17,270	42
Transportation Equipment (392)	418,724	15.00%	58,955	43
Stores Equipment (393)	19,069	5.88%	1,415	44
Tools, Shop and Garage Equipment (394)	110,067	5.88%	14,176	45
Laboratory Equipment (395)	35,833	5.88%	2,984	46
Power Operated Equipment (396)	443,910	10.00%	38,115	47
Communication Equipment (397)	29,059	9.14%	29,108	48
Miscellaneous Equipment (398)	0	0.00%		49
Other Tangible Property (399)	0			50
<b>Total General Plant</b>	<b>2,338,959</b>		<b>191,312</b>	
<b>Total accum. prov. directly assignable</b>	<b>15,290,328</b>		<b>1,409,300</b>	

**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
	<b>225,076</b>	<b>11,940</b>	<b>31,511</b>	<b>0</b>	<b>4,201,084</b>
361					0 27
362					23,581 28
363					0 29
364	44,617	6,539	18,856		1,534,160 30
365	60,163	8,251	40,433		1,354,044 31
366	880	119	151		158,368 32
367	14,837	2,053	5,855	(374)	428,600 33
368			316		1,396,771 34
369	12,358	1,301		374	420,158 35
370	17,438		137		715,499 36
371	7,127	713	2,509		141,628 37
372					0 38
373	12,097	1,496	2,855		218,427 39
	<b>169,517</b>	<b>20,472</b>	<b>71,112</b>	<b>0</b>	<b>6,391,236</b>
390			42		525,555 40
391	8,650			8,790	48,695 41
391.1	24,319			(8,790)	721,679 42
392	31,965	1,145	86		444,655 43
393					20,484 44
394					124,243 45
395					38,817 46
396	79,836				402,189 47
397	140				58,027 48
398					0 49
399					0 50
	<b>144,910</b>	<b>1,145</b>	<b>128</b>	<b>0</b>	<b>2,384,344</b>
	<b>634,161</b>	<b>33,557</b>	<b>102,751</b>	<b>0</b>	<b>16,134,661</b>

**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
<b>Total accum. prov. for depreciation</b>	<u><u>15,290,328</u></u>		<u><u>1,409,300</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
	634,161	33,557	102,751	0	16,134,661

## 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)
<b>STEAM PRODUCTION PLANT</b>			
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
<b>Total Steam Production Plant</b>	<b>0</b>		<b>0</b>
<b>HYDRAULIC PRODUCTION PLANT</b>			
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
<b>Total Hydraulic Production Plant</b>	<b>0</b>		<b>0</b>
<b>OTHER PRODUCTION PLANT</b>			
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
<b>Total Other Production Plant</b>	<b>0</b>		<b>0</b>
<b>TRANSMISSION PLANT</b>			
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
	0	0	0	0	0
331					0 7
332					0 8
333					0 9
334					0 10
335					0 11
336					0 12
	0	0	0	0	0
341					0 13
342					0 14
343					0 15
344					0 16
345					0 17
346					0 18
	0	0	0	0	0
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)	
<b>TRANSMISSION PLANT</b>				
Roads and Trails (359)	0			26
<b>Total Transmission Plant</b>	<b>0</b>		<b>0</b>	
<b>DISTRIBUTION PLANT</b>				
Structures and Improvements (361)	0			27
Station Equipment (362)	0			28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	484,015	4.00%	65,047	30
Overhead Conductors and Devices (365)	408,440	3.20%	57,132	31
Underground Conduit (366)	53,067	2.50%	20,272	32
Underground Conductors and Devices (367)	139,659	3.33%	29,054	33
Line Transformers (368)	0			34
Services (369)	6,245	4.62%	8,557	35
Meters (370)	0			36
Installations on Customers' Premises (371)	0			37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	8,348	4.13%	10,532	39
<b>Total Distribution Plant</b>	<b>1,099,774</b>		<b>190,594</b>	
<b>GENERAL PLANT</b>				
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
<b>Total General Plant</b>	<b>0</b>		<b>0</b>	
<b>Total accum. prov. directly assignable</b>	<b>1,099,774</b>		<b>190,594</b>	

**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
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
361					0 27
362					0 28
363					0 29
364	20,771				528,291 30
365	22,344				443,228 31
366	313				73,026 32
367	5,694				163,019 33
368					0 34
369	661				14,141 35
370					0 36
371					0 37
372					0 38
373	2,861				16,019 39
	<b>52,644</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,237,724</b>
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
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>52,644</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,237,724</b>

**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
<b>Total accum. prov. for depreciation</b>	<u><u>1,099,774</u></u>		<u><u>190,594</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
	52,644	0	0	0	<u>1,237,724</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)		
<b>Primary Distribution System Voltage(s) -- Urban</b>						
<b>Pole Lines</b>						
2.4/4.16 kV (4kV)						0 1
7.2/12.5 kV (12kV)						0 2
14.4/24.9 kV (25kV)	1					1 3
<b>Other:</b>						
13.4/4.16kV & 120/240 SEC	298					298 4
<b>Underground Lines</b>						
2.4/4.16 kV (4kV)						0 5
7.2/12.5 kV (12kV)	30		1			31 6
14.4/24.9 kV (25kV)						0 7
<b>Other:</b>						
NONE						0 8
<b>Primary Distribution System Voltage(s) -- Rural</b>						
<b>Pole Lines</b>						
2.4/4.16 kV (4kV)						0 9
7.2/12.5 kV (12kV)						0 10
14.4/24.9 kV (25kV)	2					2 11
<b>Other:</b>						
13.4/4.16 kV & 120/240 SEC	262					262 12
<b>Underground Lines</b>						
2.4/4.16 kV (4kV)						0 13
7.2/12.5 kV (12kV)	17					17 14
14.4/24.9 kV (25kV)						0 15
<b>Other:</b>						
NONE						0 16
<b>Transmission System</b>						
<b>Pole Lines</b>						
34.5 kV						0 17
69 kV						0 18
115 kV	30		10	10		30 19
138 kV						0 20
<b>Other:</b>						
NONE						0 21
<b>Underground Lines</b>						
34.5 kV						0 22
69 kV						0 23
115 kV						0 24
138 kV						0 25
<b>Other:</b>						
NONE						0 26

### RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers	0	2
Nonfarm Customers		3
<b>Total</b>	<b>0</b>	<b>4</b>
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm		7
Nonfarm		8
<b>Total</b>	<b>0</b>	<b>9</b>
Customers served at other than rural rates:		10
Farm	180	11
Nonfarm	2,939	12
<b>Total</b>	<b>3,119</b>	<b>13</b>
<b>Total customers on rural lines at end of year</b>	<b>3,119</b>	<b>14</b>

### 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	61,000	Wednesday	01/17/2007	08:00	34,649	1
February	02	62,000	Monday	02/05/2007	10:00	32,357	2
March	03	58,000	Tuesday	03/06/2007	09:00	31,732	3
April	04	56,000	Tuesday	04/03/2007	09:00	29,904	4
May	05	60,000	Wednesday	05/30/2007	14:00	30,792	5
June	06	72,000	Tuesday	06/26/2007	16:00	32,843	6
July	07	72,000	Wednesday	07/25/2007	14:00	35,503	7
August	08	73,000	Tuesday	08/28/2007	15:00	34,928	8
September	09	68,000	Wednesday	09/05/2007	15:00	30,660	9
October	10	61,000	Monday	10/08/2007	11:00	31,624	10
November	11	59,000	Monday	11/26/2007	18:00	31,374	11
December	12	62,000	Friday	12/14/2007	08:00	35,241	12
<b>Total</b>		<b>764,000</b>				<b>391,607</b>	

**System Name** Wisconsin Public Service Corporation

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

Type of Reading	Supplier
60 minutes integrated	Wisconsin Public Service Corporation

**ELECTRIC ENERGY ACCOUNT**

Particulars (a)	kWh (000's) (b)	
<b>Source of Energy</b>		
<b>Generation (excluding Station Use):</b>		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
<b>Total Generation</b>	<b>0</b>	<b>7</b>
Purchases	391,607	8
Interchanges:		9
In (gross)		10
Out (gross)		11
Net	<b>0</b>	12
Transmission for/by others (wheeling):		13
Received		14
Delivered		15
Net	<b>0</b>	16
<b>Total Source of Energy</b>	<b>391,607</b>	<b>17</b>
<b>Disposition of Energy</b>		
Sales to Ultimate Consumers (including interdepartmental sales)	380,966	18
Sales For Resale		19
<b>Energy Used by the Company (excluding station use):</b>		
Electric Utility	212	20
Common (office, shops, garages, etc. serving 2 or more util. depts.)	437	21
<b>Total Used by Company</b>	<b>649</b>	<b>22</b>
<b>Total Sold and Used</b>	<b>381,615</b>	<b>23</b>
<b>Energy Losses:</b>		
Transmission Losses (if applicable)		24
Distribution Losses	9,992	25
<b>Total Energy Losses</b>	<b>9,992</b>	<b>26</b>
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>	<b>2.5515%</b>	<b>27</b>
<b>Total Disposition of Energy</b>	<b>391,607</b>	<b>28</b>

### 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)	
<b>Residential Sales</b>				
RESIDENTIAL	RG-1	11,216	101,310	1
<b>Total Sales for Residential Sales</b>		<b>11,216</b>	<b>101,310</b>	
<b>Commercial &amp; Industrial</b>				
NONE				2
SMALL POWER	CP-1	173	50,939	3
LARGE POWER	CP-2	38	40,918	4
INDUSTRIAL POWER	CP-3	16	143,530	5
GENERAL SERVICE	GS-1	1,683	42,030	6
<b>Total Sales for Commercial &amp; Industrial</b>		<b>1,910</b>	<b>277,417</b>	
<b>Public Street &amp; Highway Lighting</b>				
STREET LIGHTING	MS-1	6	1,680	7
AREA LIGHTING	MS-2	484	559	8
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>490</b>	<b>2,239</b>	
<b>Sales for Resale</b>				
NONE				9
<b>Total Sales for Sales for Resale</b>		<b>0</b>	<b>0</b>	
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>13,616</b>	<b>380,966</b>	

**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)	
		7,388,925	601,833	<b>7,990,758</b>	<b>1</b>
<b>0</b>	<b>0</b>	<b>7,388,925</b>	<b>601,833</b>	<b>7,990,758</b>	
				<b>0</b>	<b>2</b>
160,550	202,374	3,450,439	323,554	<b>3,773,993</b>	<b>3</b>
118,685	147,776	2,691,393	270,746	<b>2,962,139</b>	<b>4</b>
298,440	333,958	8,326,970	966,267	<b>9,293,237</b>	<b>5</b>
		2,915,704	256,466	<b>3,172,170</b>	<b>6</b>
<b>577,675</b>	<b>684,108</b>	<b>17,384,506</b>	<b>1,817,033</b>	<b>19,201,539</b>	
		197,412	8,903	<b>206,315</b>	<b>7</b>
		64,689	2,824	<b>67,513</b>	<b>8</b>
<b>0</b>	<b>0</b>	<b>262,101</b>	<b>11,727</b>	<b>273,828</b>	
				<b>0</b>	<b>9</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>577,675</b>	<b>684,108</b>	<b>25,035,532</b>	<b>2,430,593</b>	<b>27,466,125</b>	

### 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	WPS				1
Point of Delivery	MCMILLAN,WW,HUME				2
Type of Power Purchased (firm, dump, etc.)	FIRM				3
Voltage at Which Delivered	115,000				4
Point of Metering	4				5
Total of 12 Monthly Maximum Demands -- kW	764,000				6
Average load factor	70.2157%				7
Total Cost of Purchased Power	23,306,468				8
Average cost per kWh	0.0595				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	11
January	18,813	15,836			12
February	17,247	15,110			13
March	16,636	15,095			14
April	15,434	14,471			15
May	17,232	13,561			16
June	17,996	14,846			17
July	18,899	16,604			18
August	20,079	14,849			19
September	15,399	15,261			20
October	18,086	13,538			21
November	16,205	15,169			22
December	15,738	19,503			23
<b>Total kWh (000)</b>	<b>207,764</b>	<b>183,843</b>			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):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	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
<b>Total kWh (000)</b>					52

### PRODUCTION STATISTICS TOTALS

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

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### PRODUCTION STATISTICS

**Particulars**  
**(a)**

**Plant**  
**(b)**

**Plant**  
**(c)**

**Plant**  
**(d)**

**Plant**  
**(e)**

---

NONE

### STEAM PRODUCTION PLANTS

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

#### Boilers

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

### INTERNAL COMBUSTION GENERATION PLANTS

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

#### Prime Movers

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

### STEAM PRODUCTION PLANTS (cont.)

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

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

1

### INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

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

1

### HYDRAULIC GENERATING PLANTS

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

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

NONE

### HYDRAULIC GENERATING PLANTS (cont.)

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

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

### SUBSTATION EQUIPMENT

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

Particulars (a)	Utility Designation					(f)
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	Hume	McMillan	Wildwood	Wildwood-2		1
Voltage--High Side	115,000	115,000	115,000	115,000		2
Voltage--Low Side	13,200	13,200	13,200	24,940		3
Num. Main Transformers in Operation	1	2	2	1		4
Total Capacity of Transformers in kVA	28,000	56,000	56,000	20,000		5
Number of Spare Transformers on Hand	0	1	0	0		6
15-Minute Maximum Demand in kW						7
Dt and Hr of Such Maximum Demand						8
						9
Kwh Output						10

### SUBSTATION EQUIPMENT (continued)

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

### SUBSTATION EQUIPMENT (continued)

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

**ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS**

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	13,337	4,515	155,165	1
Acquired during year	133	159	13,125	2
<b>Total</b>	<b>13,470</b>	<b>4,674</b>	<b>168,290</b>	<b>3</b>
Retired during year	182	0	0	4
Sales, transfers or adjustments increase (decrease)	245	(1)	(233)	5
<b>Number end of year</b>	<b>13,533</b>	<b>4,673</b>	<b>168,057</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				<b>7</b>
In customers' use	13,225	4,198	134,325	8
In utility's use	7			9
				<b>10</b>
Locked meters on customers' premises				11
In stock	301	475	33,732	12
<b>Total end of year</b>	<b>13,533</b>	<b>4,673</b>	<b>168,057</b>	<b>13</b>

### 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)	
<b>Street Lighting Non-Ornamental</b>				
Sodium Vapor	100	523	292,357	1
Sodium Vapor	150	930	744,000	2
Sodium Vapor	250	300	378,000	3
<b>Total</b>		<b>1,753</b>	<b>1,414,357</b>	
<b>Ornamental</b>				
Sodium Vapor	250	120	151,200	4
<b>Total</b>		<b>120</b>	<b>151,200</b>	
<b>Other</b>				
Sodium Vapor	150	147	117,600	5
<b>Total</b>		<b>147</b>	<b>117,600</b>	

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## ELECTRIC OPERATING SECTION FOOTNOTES

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### Electric Operation & Maintenance Expenses (Page E-03)

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

ACCOUNT 551 - There was less maintenance done during 2007 than 2006 for the M-33 combustion turbine, which is maintained and billed by Wisconsin Public Service Corporation. WPSC determines the maintenance that is needed on the combustion turbine.

ACCOUNT 555 - We purchase power from WPS. A combination of an increase of 7.6 million KWhr purchased and an increase of \$.01095 per KWhr resulted in the \$4.6 million increase from 2006 to 2007.

ACCOUNT 582 -

ACCOUNT 583 - This account includes distribution line inspections. In 2007, there was less time spent on overhead distribution inspections, and more time spent on underground distribution inspections. As a result, less hours and costs were incurred for inspections that are accounted for here.

ACCOUNT 586 - Additional time was incurred in 2007 in connection with testing of automated meter reading. In addition, \$2700 less labor was reclassified from this account for the capitalizing for the first installation of meters, resulting in higher net expense for the year.

ACCOUNT 593 - Tree trimming, which is a contracted service, increased \$274,349 from 2006 to 2007. In 2006, there was 1 crew of 3 trimming trees in the rural areas. In 2007, there were 2 crews of 3 trimming trees in the City of Marshfield, resulting in the additional costs.

ACCOUNT 913 - As a result of our 2003 rate case, our demand side management costs were no longer built into our electric rates. The remaining amount that was collected but not spent for this program was amortized for 3 years, from October 2003 through September 2006. Starting in 2007, there were no costs or credits in this account.

ACCOUNT 923 - 2006 expenses were higher due to the following:

Fees paid to an attorney for representation at FERC on behalf of Wisconsin Public Service Corporation wholesale customers account for \$206 thousand, with only \$7 thousand paid in 2007. In 2006, additional fees were paid to attorneys relating to the wholesale power contract. There were no equivalent fees in 2007.

Also included in this account is payroll overhead costs for our portion of the M-33 combustion turbine unit, which were higher in 2006 for several reasons: True-up of 2005 overhead costs (\$33,000) were recorded in 2006, and higher overhead costs for 2006 of \$37,000, as a result of the additional labor needed to perform maintenance on this unit in early 2006.

ACCOUNT 925 - 2007 was lower than 2006 due to 2006 W/C audit refund and lower W/C rates for 2007 due to a more favorable modification factor.

ACCOUNT 926 - There was less health insurance charged out to worked accounts (based on a percentage of wages) in 2007 than 2006, resulting in more un-allocated costs remaining in this account.

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## ELECTRIC OPERATING SECTION FOOTNOTES

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In addition, there was \$7 thousand of unemployment benefits paid in 2007, while there were no payments in 2006.

ACCOUNT 930 - Municipal Electric Utilities of Wisconsin - only \$7739 was paid in 2006, which was 1/2 of the 2006-2007 dues. The other 1/2 was paid in 2007, in addition to the full 2007-2008 dues, with a total of \$23,651 dues paid in 2007.

Reimbursement for travel expenses for the Utility Manager increased by \$6,452 in 2007, reflecting additional seminars and meetings attended by him and commissioners (paid for by Utility Manager).

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

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

Effective July 2003, our new accounting software allocates payroll overhead (including social security taxes) to all accounts that have payroll charged to them. As a result, social security taxes reported in account 408 is zero for 2006, since the social security taxes were allocated for the entire year.

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

**If Materials and Supplies Total for this schedule does not match the Electric utility Prior Year amount on the Materials and Supplies schedule, please explain.**

Materials and supplies total for this schedule does not match the electric utility prior year amount on Schedule F-12. The amount on prior year schedule F-12 includes Fuel, which we have excluded from our calculation on E-05, since it is located outside the City of Marshfield.

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## ELECTRIC OPERATING SECTION FOOTNOTES

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### 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 355 - The B-54 transmission line from McMillan Substation to Stratford was rebuilt in 2007.

ACCOUNT 356 - The B-54 transmission line from McMillan Substation to Stratford was rebuilt in 2007.

ACCOUNT 364 - This includes the installed cost of poles, towers, and fixtures that were capitalized in 2007. These costs are supported by continuing property records.

ACCOUNT 365 - This includes the installed cost of overhead conductors that were capitalized in 2007. These costs are supported by continuing property records.

ACCOUNT 367 - This includes the installed cost of underground conductors that wer capitalized in 2007. These costs are supported by continuing property records.

ACCOUNT 368 - This includes the installed cost of pad-mount and pole-mount transformers that were purchased in 2007. See E-28 for detail of the additions purchased in 2007.

ACCOUNT 369 - This includes the installed cost of overhead and underground services that were capitalized in 2007. These costs are supported by continuing property records.

ACCOUNT 396 - This cost includes a snow plow attachment for a truck, a bucket attachment for a bucket truck, and a new forklift.

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

ACCOUNT 353 - These units were retired as part of the reconstruction of the B-54 transmission line.

**If Adjustments for any account are nonzero, please explain.**

ACCOUNTS 367 & 369 - Adjustment of plant retired from 2006.

ACCOUNTS 391 & 391.1 - Adjustment of plant retired from 2006.

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### 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 365 - This includes the installed cost of overhead conductors that were capitalized in 2007. These costs are supported by continuing property records.

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## ELECTRIC OPERATING SECTION FOOTNOTES

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### Accumulated Provision for Depreciation - Electric --Plant Financed by Utility or Municipality-- (Page E-1)

If Adjustments for any account are nonzero, please explain.

ACCOUNTS 367 & 369 - Adjustment of plant retired from 2006.

ACCOUNTS 391 & 391.1 - Adjustment of plant retired from 2006.

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### Substation Equipment (Page E-27)

#### General footnotes

This information is not available for our substations:

15 minute maximum demand in kW

Date and hour of such maximum demand

Kwh output

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