



3014 (02-02-05)

ANNUAL REPORT

OF

Name: NEW LISBON MUNICIPAL ELECTRIC AND WATER DEPARTMENT

Principal Office: 232 WEST PLEASANT STREET
P.O. BOX 218
NEW LISBON, WI 53950

For the Year Ended: DECEMBER 31, 2007

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

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

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

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Full-Time Employees (FTE)	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110.1)	F-08
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110.2)	F-09
Net Nonutility Property (Accts. 121 & 122)	F-10
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-11
Materials and Supplies	F-12
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-13
Capital Paid in by Municipality (Acct. 200)	F-14
Bonds (Acct. 221)	F-15
Notes Payable & Miscellaneous Long-Term Debt	F-16
Taxes Accrued (Acct. 236)	F-17
Interest Accrued (Acct. 237)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Important Changes During the Year	F-21
Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility	F-22
Financial Section Footnotes	F-23
WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service --Plant Financed by Utility or Municipality--	W-08
Water Utility Plant in Service --Plant Financed by Contributions--	W-10
Source of Supply, Pumping and Purchased Water Statistics	W-12
Sources of Water Supply - Ground Waters	W-13
Sources of Water Supply - Surface Waters	W-14
Pumping & Power Equipment	W-15
Reservoirs, Standpipes & Water Treatment	W-16
Water Mains	W-17
Water Services	W-18
Meters	W-19
Hydrants and Distribution System Valves	W-20

TABLE OF CONTENTS

Schedule Name	Page
WATER OPERATING SECTION	
Water Operating Section Footnotes	W-21
ELECTRIC OPERATING SECTION	
Electric Operating Revenues & Expenses	E-01
Other Operating Revenues (Electric)	E-02
Electric Operation & Maintenance Expenses	E-03
Taxes (Acct. 408 - Electric)	E-04
Property Tax Equivalent (Electric)	E-05
Property Tax Equivalent (Electric)	E-05
Electric Utility Plant in Service --Plant Financed by Utility or Municipality--	E-06
Electric Utility Plant in Service --Plant Financed by Contributions--	E-08
Transmission and Distribution Lines	E-10
Rural Line Customers	E-11
Monthly Peak Demand and Energy Usage	E-12
Electric Energy Account	E-13
Sales of Electricity by Rate Schedule	E-14
Purchased Power Statistics	E-16
Production Statistics Totals	E-17
Production Statistics	E-18
Internal Combustion Generation Plants	E-19
Steam Production Plants	E-19
Hydraulic Generating Plants	E-21
Substation Equipment	E-23
Electric Distribution Meters & Line Transformers	E-24
Street Lighting Equipment	E-25
Electric Operating Section Footnotes	E-26

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: NEW LISBON MUNICIPAL ELECTRIC AND WATER DEPARTMENT

Utility Address: 232 WEST PLEASANT STREET

P.O. BOX 218

NEW LISBON, WI 53950

When was utility organized? 1/10/1911

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: JENNIE WILHORN

Title: UTILITY CLERK

Office Address:

232 WEST PLEASANT STREET

NEW LISBON, WI 53950

Telephone: (608) 562 - 3103

Fax Number: (608) 562 - 3473

E-mail Address: nlutil2@mwt.com

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

Name: JOHN E VIG

Title: MANAGING MEMBER

Office Address: VIG & ASSOCIATES

1315 BAD AXE COURT

P.O. BOX 271

VIROQUA, WI 54665

Telephone: (608) 637 - 2082

Fax Number: (608) 637 - 3021

E-mail Address: jackv@frontiernet.net

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

Name: DAN KALLIES

Title: UTILITY COMMISSION CHAIRPERSON

Office Address:

232 WEST PLEASANT STREET

NEW LISBON, WI 53950

Telephone: (608) 562 - 3103

Fax Number: (608) 562 - 3473

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: JOHN E VIG

Title: MANAGING MEMBER

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

Telephone: (608) 637 - 2082

Fax Number: (608) 637 - 3021

E-mail Address: jackv@frontiernet.net

Date of most recent audit report:

Period covered by most recent audit: 12/31/07

Names and titles of utility management including manager or superintendent:

Name: BOB YARROCH

Title: DEPARTMENT HEAD - WATER

Office Address:
232 WEST PLEASANT STREET
NEW LISBON, WI 53950

Telephone: (608) 562 - 3103

Fax Number: (608) 562 - 3473

E-mail Address:

Name: DARIN ROBISON

Title: DEPARTMENT HEAD - ELECTRIC

Office Address:
232 WEST PLEASANT STREET
NEW LISBON, WI 53950

Telephone: (608) 562 - 3103

Fax Number: (608) 562 - 3473

E-mail Address:

Name of utility commission/committee: UTILITY COMMISSION

Names of members of utility commission/committee:

- MR PAUL BARNES, COMMISSION MEMBER
 - MR ROY GRANGER, COMMISSION MEMBER
 - MR DAN KALLIES, CHAIRMAN
 - MR MICKEY KRAISS, COMMISSION MEMBER
 - MR MARK RUDIG, VICE-CHAIRMAN
-

Is sewer service rendered by the utility? YES

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

Date of Ordinance:

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

IDENTIFICATION AND OWNERSHIP

of water or sewer treatment plant)? NO

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

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,982,305	1,851,320	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,390,887	1,195,852	2
Depreciation Expense (403)	238,790	235,478	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	211,732	209,605	5
Total Operating Expenses	1,841,409	1,640,935	
Net Operating Income	140,896	210,385	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	140,896	210,385	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	52,254	36,688	10
Miscellaneous Nonoperating Income (421)	0	3,820	11
Total Other Income	52,254	40,508	
Total Income	193,150	250,893	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(24,548)	(24,548)	12
Other Income Deductions (426)	55,034	30,844	13
Total Miscellaneous Income Deductions	30,486	6,296	
Income Before Interest Charges	162,664	244,597	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	167,223	174,418	14
Amortization of Debt Discount and Expense (428)	6,462	4,908	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	173,685	179,326	
Net Income	(11,021)	65,271	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,899,797	3,834,526	20
Balance Transferred from Income (433)	(11,021)	65,271	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	3,888,776	3,899,797	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	1,982,305		1,982,305	1
Total (Acct. 400):	1,982,305	0	1,982,305	
Operation and Maintenance Expense (401-402):				
Derived	1,390,887		1,390,887	2
Total (Acct. 401-402):	1,390,887	0	1,390,887	
Depreciation Expense (403):				
Derived	238,790		238,790	3
Total (Acct. 403):	238,790	0	238,790	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	211,732		211,732	5
Total (Acct. 408):	211,732	0	211,732	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	140,896	0	140,896	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE	0		0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST AND DIVIDEND INCOME - WATER	25,449	0	25,449	11

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
INTEREST AND DIVIDEND INCOME - ELECTRIC	26,805	0	26,805 12
Total (Acct. 419):	52,254	0	52,254
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	[REDACTED]		0 13
Contributed Plant - Electric	[REDACTED]		0 14
NONE	0	0	0 15
Total (Acct. 421):	0	0	0
TOTAL OTHER INCOME:	52,254	0	52,254
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(24,548)	[REDACTED]	(24,548) 16
NONE	0	0	0 17
Total (Acct. 425):	(24,548)	0	(24,548)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	36,963	36,963 18
Depreciation Expense on Contributed Plant - Electric	[REDACTED]	18,071	18,071 19
NONE	0	0	0 20
Total (Acct. 426):	0	55,034	55,034
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(24,548)	55,034	30,486
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	167,223	[REDACTED]	167,223 21
Total (Acct. 427):	167,223	0	167,223
Amortization of Debt Discount and Expense (428):			
AMORTIZATION OF DEBT DISCOUNT - WATER	3,298	[REDACTED]	3,298 22
AMORTIZATION OF DEBT DISCOUNT - ELECTRIC	3,164	[REDACTED]	3,164 23
Total (Acct. 428):	6,462	0	6,462
Amortization of Premium on Debt--Cr. (429):			
NONE	0	[REDACTED]	0 24
Total (Acct. 429):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Interest on Debt to Municipality (430):			
Derived	0		0 25
Total (Acct. 430):	0	0	0
Other Interest Expense (431):			
Derived	0		0 26
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 27
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	173,685	0	173,685
NET INCOME:	44,013	(55,034)	(11,021)
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	1,921,472	1,978,325	3,899,797 28
Total (Acct. 216):	1,921,472	1,978,325	3,899,797
Balance Transferred from Income (433):			
Derived	44,013	(55,034)	(11,021) 29
Total (Acct. 433):	44,013	(55,034)	(11,021)
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 30
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 31
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 32
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 33
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	1,965,485	1,923,291	3,888,776

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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	332,636	1,649,669	0	0	1,982,305	1
Less: interdepartmental sales	0	55,833	0	0	55,833	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	2	2,598			2,600	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	332,634	1,591,238	0	0	1,923,872	

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	52,571		52,571	1
Electric operating expenses	220,272		220,272	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts	55,107		55,107	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	327,950	0	327,950	

FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	1.5	1
Electric	3.5	2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	11,513,238	10,990,494	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	3,824,521	3,539,780	2
Net Utility Plant	7,688,717	7,450,714	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	40,110	44,433	6
Special Funds (125)	593,225	492,142	7
Total Other Property and Investments	633,335	536,575	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	92,513	113,385	8
Temporary Cash Investments (132)	0	174	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	173,057	157,160	11
Other Accounts Receivable (143)	7,003	7,027	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	267,492	252,350	14
Materials and Supplies (150)	131,449	142,829	15
Prepayments (165)	2,256	2,145	16
Other Current and Accrued Assets (170)	1,972	1,972	17
Total Current and Accrued Assets	675,742	677,042	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	102,001	64,157	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	102,001	64,157	
Total Assets and Other Debits	9,099,795	8,728,488	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	373,974	373,974	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	3,888,776	3,899,797	23
Total Proprietary Capital	4,262,750	4,273,771	
LONG-TERM DEBT			
Bonds (221)	4,141,800	3,735,450	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	182,032	158,194	26
Total Long-Term Debt	4,323,832	3,893,644	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	83,721	104,335	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	15,704	18,583	32
Other Current and Accrued Liabilities (238)	27,074	22,251	33
Total Current and Accrued Liabilities	126,499	145,169	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	386,714	415,904	36
Total Deferred Credits	386,714	415,904	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	9,099,795	8,728,488	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	4,078,886	0	0	6,911,608	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	2,036,667	0	0	6,557,581	2
Utility Plant in Service - Contributed Plant (101.2)	2,407,669	0	0	511,321	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)					9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	4,444,336	0	0	7,068,902	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	523,681	0	0	2,635,724	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	304,670	0	0	360,446	13
Total Accumulated Provision	828,351	0	0	2,996,170	
Net Utility Plant	3,615,985	0	0	4,072,732	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 110.1)**

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

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	484,571	2,445,127			2,929,698	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	44,846	193,944			238,790	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	2,479				2,479	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	47,325	193,944	0	0	241,269	16
Debits during year						17
Book cost of plant retired	8,215	3,347			11,562	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	8,215	3,347	0	0	11,562	25
Balance end of year (110.1)	523,681	2,635,724	0	0	3,159,405	26
Composite Depreciation Rate?	No	No				27
If yes, what is the rate?						28

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

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

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	267,707	342,375			610,082	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	36,963	18,071			55,034	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	36,963	18,071	0	0	55,034	16
Debits during year						17
Book cost of plant retired	0	0			0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (110.1)	304,670	360,446	0	0	665,116	26
Composite Depreciation Rate?	No	No				27
If yes, what is the rate?						28

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation				8,468	8,468	24,097	1
Other				117,569	117,569	113,320	2
Total Electric Utility					126,037	137,417	

Account	Total End of Year	Amount Prior Year	
Electric utility total	126,037	137,417	1
Water utility	5,412	5,412	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	131,449	142,829	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1999 BONDS WATER	1,619	428	7,414	1
2003 GO REFUNDING BONDS WATER	250	428	1,875	2
2003 REVENUE BONDS ELECTRIC	3,164	428	49,835	3
2007 REVENUE BOND WATER	1,429	428	42,877	4
Total			102,001	
Unamortized premium on debt (251)				
NONE				5
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	373,974	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>373,974</u></u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1999 REVENUE BONDS WATER	03/03/1999	05/01/2019	4.45%	89,300	1
2003 REVENUE BONDS ELECTRIC	08/01/2003	06/01/2023	4.13%	1,630,000	2
2005 REVENUE BONDS ELECTRIC	03/01/2005	05/01/2019	4.25%	900,000	3
2007 REVENUE BONDS WATER	06/12/2007	04/01/2023	4.40%	1,522,500	4
Total Bonds (Account 221):				4,141,800	

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)	
Other Long-Term Debt (224)					
2007 PROMISSORY NOTE - WATER	02/22/2007	01/15/2011	3.85%	35,060	1
2003 GENERAL OBLIGATION DEBT- WATER	07/01/2003	07/01/2018	3.52%	146,972	2
Total for Account 224				182,032	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	73,152	2
Charged electric department expense	138,579	3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	211,731	
Taxes paid during year:		
County, state and local taxes	189,198	6
Social Security taxes	20,553	7
PSC Remainder Assessment	1,980	8
Other (explain):		
NONE		9
Total payments and other debits	211,731	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
REV BONDS WATER-1999	8,560	19,911	27,656	815	1
GO REFUNDING BONDS WATER-2003	0	0		0	2
REV BONDS ELECTRIC-2005	3,364	39,135	39,312	3,187	3
REV BONDS ELECTRIC-2003	6,151	72,480	72,670	5,961	4
REV BONDS WATER - 2007		29,630	24,370	5,260	5
Subtotal	18,075	161,156	164,008	15,223	
Advances from Municipality (223)					
NONE	0			0	6
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
GO REFUNDING BONDS WATER - 2003	508	6,067	6,094	481	7
Subtotal	508	6,067	6,094	481	
Notes Payable (231)					
NONE	0			0	8
Subtotal	0	0	0	0	
Total	18,583	167,223	170,102	15,704	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS - WATER	40,110	2
Total (Acct. 124):	40,110	
Special Funds (125):		
BOND REDEMPTION FUND - WATER	74,472	3
BOND RESERVE FUND - WATER	150,988	4
CONSTRUCTION ACCOUNT - WATER	28,401	5
DEPRECIATION ACCOUNT - WATER	32,922	6
BOND SINKING FUND - ELECTRIC	306,442	7
Total (Acct. 125):	593,225	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	20,789	9
Electric	152,268	10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	173,057	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
MISCELLANEOUS ACCOUNTS RECEIVABLE - WATER	298	15
MISCELLANEOUS ACCOUNTS RECEIVABLE - ELECTRIC	6,705	16
Total (Acct. 143):	7,003	
Receivables from Municipality (145):		
WATER RECEIVABLE FROM TIF #11	101,545	17
ELECTRIC RECEIVABLE FROM TIF #11	165,947	18
Total (Acct. 145):	267,492	
Prepayments (165):		
PREPAID INSURANCE - WATER	183	19

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Prepayments (165):		
PREPAID INSURANCE - ELECTRIC	2,073	20
Total (Acct. 165):	2,256	
Extraordinary Property Losses (182):		
NONE		21
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		22
Total (Acct. 183):	0	
Payables to Municipality (233):		
NONE		23
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	392,766	24
PUBLIC BENEFITS	(6,052)	25
Total (Acct. 253):	386,714	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	1,857,497	6,440,084	0	0	8,297,581	1
Materials and Supplies	5,412	131,727	0	0	137,139	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	504,126	2,540,425	0	0	3,044,551	4
Customer Advances for Construction					0	5
Regulatory Liability	178,929	226,111	0	0	405,040	6
NONE					0	7
Average Net Rate Base	1,179,854	3,805,275	0	0	4,985,129	
Net Operating Income	40,158	100,738	0	0	140,896	8
Net Operating Income as a percent of						
Average Net Rate Base	3.40%	2.65%	N/A	N/A	2.83%	

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	184,351	232,963	0	0	417,314	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	10,844	13,704	0	0	24,548	3
Other (specify):						
NONE					0	4
Balance End of Year	173,507	219,259	0	0	392,766	

FINANCIAL SECTION FOOTNOTES

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

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$5,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

DONE.

Signature Page (Page ii)

General footnotes

Vig & Associates, LLC

To the Mayor and Members of the
Council of the City of New Lisbon
New Lisbon, Wisconsin 53950

We have compiled the balance sheets of the City of New Lisbon Municipal Electric and Water Utility as of December 31, 2007 and 2006, and the related statements of income and retained earnings for the years then ended, included in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. We have also compiled the supplementary information presented in the prescribed form.

Our compilation was limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements and supplementary information referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

These financial statements and the supplementary information are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from generally accepted accounting principles. Accordingly, the financial statements and supplementary information are not designed for those who are not informed about such differences.

Vig & Associates, LLC
March 25, 2008

Identification and Ownership (Page iv)

General footnotes

THE ACTUAL AUDIT REPORT DATE WILL BE DIFFERENT FROM THAT REPORTED HERE AS SAS 103 REQUIRES AN AUDITOR TO DATE THE AUDIT REPORT WHEN ALL DOCUMENTATION, REVIEW, AND DISCLOSURES ARE COMPLETED. THE DATE OF THE AUDIT REPORT IS ANTICIPATED TO BE IN APRIL 2008.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	329,224	324,851	1
Total Sales of Water	329,224	324,851	
Other Operating Revenues			
Forfeited Discounts (470)	687	591	2
Miscellaneous Service Revenues (471)	102	101	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	2,623	1,804	6
Total Other Operating Revenues	3,412	2,496	
Total Operating Revenues	332,636	327,347	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	21,397	16,788	7
Pumping Expenses (620-625)	26,877	28,231	8
Water Treatment Expenses (630-635)	24,867	9,013	9
Transmission and Distribution Expenses (640-655)	22,366	18,591	10
Customer Accounts Expenses (901-904)	28,827	27,544	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	50,147	50,137	13
Total Operation and Maintenance Expenses	174,481	150,304	
Other Operating Expenses			
Depreciation Expense (403)	44,846	51,724	14
Amortization Expense (404-407)	0	0	15
Taxes (408)	73,151	72,401	16
Total Other Operating Expenses	117,997	124,125	
Total Operating Expenses	292,478	274,429	
NET OPERATING INCOME	40,158	52,918	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	453	17,899	89,539	4
Commercial	99	63,453	118,796	5
Industrial				6
Total Metered Sales to General Customers (461)	552	81,352	208,335	
Private Fire Protection Service (462)	12		13,176	7
Public Fire Protection Service (463)	1		97,579	8
Other Sales to Public Authorities (464)	17	3,054	10,134	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	582	84,406	329,224	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	97,579	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	97,579	
Forfeited Discounts (470):		
Customer late payment charges	687	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	687	
Miscellaneous Service Revenues (471):		
MISCELLANEOUS SERVICE REVENUE	102	7
Total Miscellaneous Service Revenues (471)	102	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,352	10
Other (specify):		
MISCELLANEOUS REVENUE	1,271	11
Total Other Water Revenues (474)	2,623	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)		0	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)		0	3
Maintenance of Water Source Plant (605)	21,397	16,788	4
Total Source of Supply Expenses	21,397	16,788	
PUMPING EXPENSES			
Operation Labor (620)	11,695	11,201	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	9,900	13,159	7
Operation Supplies and Expenses (623)	5,282	3,871	8
Maintenance of Pumping Plant (625)		0	9
Total Pumping Expenses	26,877	28,231	
WATER TREATMENT EXPENSES			
Operation Labor (630)	3,690	1,760	10
Chemicals (631)	21,177	7,253	11
Operation Supplies and Expenses (632)		0	12
Maintenance of Water Treatment Plant (635)		0	13
Total Water Treatment Expenses	24,867	9,013	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)		0	14
Operation Supplies and Expenses (641)		0	15
Maintenance of Distribution Reservoirs and Standpipes (650)	2,935	0	16
Maintenance of Mains (651)	12,849	12,776	17
Maintenance of Services (652)	3,956	3,063	18
Maintenance of Meters (653)	2,331	2,559	19
Maintenance of Hydrants (654)	295	193	20
Maintenance of Other Plant (655)		0	21
Total Transmission and Distribution Expenses	22,366	18,591	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	1,557	2,065	22
Accounting and Collecting Labor (902)	22,616	21,893	23
Supplies and Expenses (903)	4,652	3,572	24
Uncollectible Accounts (904)	2	14	25
Total Customer Accounts Expenses	28,827	27,544	
SALES EXPENSES			
Sales Expenses (910)		0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	515	620	27
Office Supplies and Expenses (921)	2,682	2,186	28
Administrative Expenses Transferred--Credit (922)		0	29
Outside Services Employed (923)	5,982	12,058	30
Property Insurance (924)	7,544	7,338	31
Injuries and Damages (925)	3,059	3,188	32
Employee Pensions and Benefits (926)	28,789	24,213	33
Regulatory Commission Expenses (928)		0	34
Miscellaneous General Expenses (930)	1,576	494	35
Transportation Expenses (933)		0	36
Maintenance of General Plant (935)		40	37
Total Administrative and General Expenses	50,147	50,137	
Total Operation and Maintenance Expenses	174,481	150,304	

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		69,546	68,879	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		693	695	2
Net property tax equivalent		68,853	68,184	
Social Security		3,935	3,943	3
PSC Remainder Assessment		363	274	4
Other (specify): NONE			0	5
Total tax expense		73,151	72,401	

PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Juneau				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.233210				3
County tax rate	mills		6.842600				4
Local tax rate	mills		9.852580				5
School tax rate	mills		12.273250				6
Voc. school tax rate	mills		2.630320				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		31.831960				10
Less: state credit	mills		1.828770				11
Net tax rate	mills		30.003190				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.852580				14
Combined School Tax Rate	mills		14.903570				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		24.756150				17
Total Tax Rate	mills		31.831960				18
Ratio of Local and School Tax to Total	dec.		0.777714				19
Total tax net of state credit	mills		30.003190				20
Net Local and School Tax Rate	mills		23.333891				21
Utility Plant, Jan. 1	\$	4,078,886	4,078,886				22
Materials & Supplies	\$	5,412	5,412				23
Subtotal	\$	4,084,298	4,084,298				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	4,084,298	4,084,298				26
Assessment Ratio	dec.		0.729735				27
Assessed Value	\$	2,980,455	2,980,455				28
Net Local & School Rate	mills		23.333891				29
Tax Equiv. Computed for Current Year	\$	69,546	69,546				30
Tax Equivalent per 1994 PSC Report	\$	56,041					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	69,546					34

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	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)	112,573		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	112,573	0	
PUMPING PLANT			
Land and Land Rights (320)	2,807		12
Structures and Improvements (321)	59,440		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	66,653		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	128,900	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	81		23
Total Water Treatment Plant	81	0	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			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)			112,573 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	112,573
PUMPING PLANT			
Land and Land Rights (320)			2,807 12
Structures and Improvements (321)			59,440 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			66,653 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	128,900
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			81 23
Total Water Treatment Plant	0	0	81

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	125		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	455,791		26
Transmission and Distribution Mains (343)	730,911	279,063	27
Fire Mains (344)	0		28
Services (345)	45,486	54,309	29
Meters (346)	81,410	3,216	30
Hydrants (348)	80,087	29,967	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,393,810	366,555	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	300		35
Computer Equipment (391.1)	16,412		36
Transportation Equipment (392)	24,581		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	1,161		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	509		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	42,963	0	
Total utility plant in service directly assignable	1,678,327	366,555	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	1,678,327	366,555	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			125 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			455,791 26
Transmission and Distribution Mains (343)	5,792		1,004,182 27
Fire Mains (344)			0 28
Services (345)	1,290		98,505 29
Meters (346)	783		83,843 30
Hydrants (348)	350		109,704 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	8,215	0	1,752,150
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			300 35
Computer Equipment (391.1)			16,412 36
Transportation Equipment (392)			24,581 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			1,161 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			509 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	42,963
Total utility plant in service directly assignable	8,215	0	2,036,667
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	8,215	0	2,036,667

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0	265,101	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	0	265,101	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0	462,402	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	60,918	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	0	523,320	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0	237,295	22
Water Treatment Equipment (332)	0	338,524	23
Total Water Treatment Plant	0	575,819	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			265,101 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	265,101
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			462,402 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			60,918 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	523,320
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			237,295 22
Water Treatment Equipment (332)			338,524 23
Total Water Treatment Plant	0	0	575,819

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	888,546		27
Fire Mains (344)	0		28
Services (345)	55,224		29
Meters (346)	0		30
Hydrants (348)	99,659		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,043,429	0	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	0	0	
Total utility plant in service directly assignable	1,043,429	1,364,240	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	1,043,429	1,364,240	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			888,546 27
Fire Mains (344)			0 28
Services (345)			55,224 29
Meters (346)			0 30
Hydrants (348)			99,659 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	1,043,429
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	2,407,669
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	2,407,669

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

Sources of Water Supply					
Month	Purchased Water Gallons (000's)	Surface Water Gallons (000's)	Ground Water Gallons (000's)	Total Gallons All Methods (000's)	
(a)	(b)	(c)	(d)	(e)	
January			8,745	8,745	1
February			7,700	7,700	2
March			8,372	8,372	3
April			8,149	8,149	4
May			10,045	10,045	5
June			10,330	10,330	6
July			10,635	10,635	7
August			9,493	9,493	8
September			8,300	8,300	9
October			8,428	8,428	10
November			7,611	7,611	11
December			6,467	6,467	12
Total annual pumpage	0	0	104,275	104,275	
Less: Water sold				84,406	13
Volume pumped but not sold				19,869	14
Volume sold as a percent of volume pumped				81%	15
Volume used for water production, water quality and system maintenance				66	16
Volume related to equipment/system malfunction				270	17
Non-utility volume NOT included in water sales				30	18
Total volume not sold but accounted for				366	19
Volume pumped but unaccounted for				19,503	20
Percent of water lost				19%	21
If more than 25%, indicate causes:					22
If more than 25%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				630	24
Date of maximum: 6/8/2007					25
Cause of maximum:					26
WATER MAIN BREAK					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				192	27
Date of minimum: 6/4/2007					28
Total KWH used for pumping for the year				114,906	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
12&16 WEST	3	170	12	150,000	Yes	1
ORANGE ROAD	5	75	24	150,000	Yes	2
GERMANTOWN ROAD	6	185	12	300,000	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	1
Identification	3	5	6	1
Location	12 & 16 WEST	ORANGE ROAD	GERMANTOWN ROAD	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE NW	LAYNE	GOULDS	5
Year Installed	1952	1983	2005	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	200	325	500	8
Pump Motor or Standby Engine Mfr	US MOTOR	US MOTOR	US MOTOR	9 10
Year Installed	1952	1983	2005	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	20	40	50	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	14
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22 23
Year Installed				24
Type				25
Horsepower				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	CADWELL	WELL NO. 6		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET			3
Year constructed	1994			4
Primary material (earthen, steel, concrete, other)	STEEL			5
Elevation difference in feet (See Headnote 3.)	140			6
Total capacity in gallons (actual)	200,000			7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE	PRESSURE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	1.0800		12
Is a corrosion control chemical used (yes, no)?	Y	Y		13
Is water fluoridated (yes, no)?	N	N		14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	322	0	0	0	322	1
M	D	3.000	200	0	0	0	200	2
M	D	4.000	1,368	0	690	0	678	3
A	D	6.000	5,887	0	0	0	5,887	4
M	D	6.000	22,036	160	2,206	0	19,990	5
P	D	6.000	2,052	0	0	0	2,052	6
M	D	8.000	11,228	3,699	0	0	14,927	7
P	D	8.000	6,601	425	0	0	7,026	8
M	D	10.000	12,224	0	0	0	12,224	9
P	D	10.000	6,708	0	0	0	6,708	10
M	D	16.000	3,967	0	0	0	3,967	11
P	D	16.000	220	0	0	0	220	12
Total Within Municipality			72,813	4,284	2,896	0	74,201	
Total Utility			72,813	4,284	2,896	0	74,201	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	431	0	28	0	403	4	1
L	0.750	83	0	13	0	70		2
M	1.000	127	45	2	0	170	8	3
M	1.250	3	0	0	0	3		4
M	1.500	10	1	0	0	11		5
M	2.000	14	5	0	0	19	6	6
M	3.000	5	0	0	0	5		7
M	4.000	5	0	0	0	5		8
M	6.000	8	0	0	0	8		9
M	8.000	1	0	0	0	1		10
M	10.000	1	0	0	0	1		11
M	12.000	1	0	0	0	1		12
Total Utility		689	51	43	0	697	18	

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	547	24	25	0	546	30	1
0.750	9	0	1	0	8	0	2
1.000	10	0	0	0	10	0	3
1.250	2	0	1	0	1	0	4
1.500	7	0	0	0	7	3	5
2.000	12	0	0	0	12	6	6
3.000	5	0	0	0	5	5	7
4.000	0	0	0	0	0	0	8
6.000	1	0	0	0	1	1	9
Total:	593	24	27	0	590	45	

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	453	67	0	8	2	16	546	1
0.750	1	4	0	3	0	0	8	2
1.000	0	9	0	1	0	0	10	3
1.250	0	1	0	0	0	0	1	4
1.500	0	6	0	1	0	0	7	5
2.000	0	7	0	0	4	1	12	6
3.000	0	4	0	0	1	0	5	7
4.000	0	0	0	0	0	0	0	8
6.000	0	1	0	0	0	0	1	9
Total:	454	99	0	13	7	17	590	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	4				4	1
Within Municipality	106	9			115	2
Total Fire Hydrants	110	9	0	0	119	
Flushing Hydrants						
	11		3		8	3
Total Flushing Hydrants	11	0	3	0	8	

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:	115
Number of distribution system valves end of year:	155
Number of distribution valves operated during year:	33

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

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

A/C 923 OUTSIDE SERVICES EMPLOYED - DECREASE IS DUE TO LESS ATTORNEY AND ENGINEERING FEES IN 2007.

A/C 631 CHEMICALS - INCREASE IS DUE TO THE WATER UTILITY TRYING TO ACHIEVE THE APPROPRIATE LEVELS IN THE WATER PUMPED BY THE NEW WELL.

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

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$50,000, please explain.

A/C 314 WELLS AND SPRINGS - WELL #6 CONTRIBUTED BY THE WI DEPT OF CORRECTIONS WAS PLACED IN SERVICE IN 2007.

A/C 332 WATER TREATMENT EQUIPMENT - WELL #6 CONTRIBUTED BY THE WI DEPT OF CORRECTIONS WAS PLACED IN SERVICE IN 2007.

A/C 331 STRUCTURES AND EQUIPMENT - WELL #6 CONTRIBUTED BY THE WI DEPT OF CORRECTIONS WAS PLACED IN SERVICE IN 2007.

A/C 325 ELECTRIC PUMPING EQUIPMENT - WELL #6 CONTRIBUTED BY THE WI DEPT OF CORRECTIONS WAS PLACED IN SERVICE IN 2007.

A/C 321 STRUCTURES AND IMPROVEMENTS - WELL #6 CONTRIBUTED BY THE WI DEPT OF CORRECTIONS WAS PLACED IN SERVICE IN 2007.

If Retirements for Accounts OTHER than 316, 343, 345, 346 or 348 exceed \$50,000, please explain.

Water Mains (Page W-17)

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

THE WATER MAINS ADDED DURING THE YEAR WERE FINANCED BY THE WATER UTILITY.

Water Services (Page W-18)

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

THE WATER SERVICES ADDED DURING THE YEAR WERE FINANCED BY THE WATER UTILITY.

Meters (Page W-19)

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

UTILITY SUPERINTENDENT IS AWARE OF THE ADMINISTRATIVE CODE REQUIREMENT AND HAS A METER REPLACEMENT SCHEDULE IN PLACE TO ENSURE COMPLIANCE.

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

YES.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Electricity			
Sales of Electricity (440-448)	1,630,817	1,507,212	1
Total Sales of Electricity	1,630,817	1,507,212	
Other Operating Revenues			
Forfeited Discounts (450)	7,072	4,620	2
Miscellaneous Service Revenues (451)	862	1,876	3
Sales of Water and Water Power (453)	0	5,245	4
Rent from Electric Property (454)	5,401	0	5
Interdepartmental Rents (455)	0	5,020	6
Other Electric Revenues (456)	5,517	0	7
Amortization of Construction Grants (457)	0	0	8
Total Other Operating Revenues	18,852	16,761	
Total Operating Revenues	1,649,669	1,523,973	
Operation and Maintenance Expenses			
Power Production Expenses (500-546)	919,577	789,176	9
Transmission Expenses (550-553)	0	0	10
Distribution Expenses (560-576)	140,847	99,545	11
Customer Accounts Expenses (901-904)	33,597	29,337	12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-935)	122,385	127,490	14
Total Operation and Maintenance Expenses	1,216,406	1,045,548	
Other Expenses			
Depreciation Expense (403)	193,944	183,754	15
Amortization Expense (404-407)		0	16
Taxes (408)	138,581	137,204	17
Total Other Expenses	332,525	320,958	
Total Operating Expenses	1,548,931	1,366,506	
NET OPERATING INCOME	100,738	157,467	

OTHER OPERATING REVENUES (ELECTRIC)

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

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	7,072	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	7,072	
Miscellaneous Service Revenues (451):		
MISCELLANEOUSE SERVICE REVENUES	862	3
Total Miscellaneous Service Revenues (451)	862	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
POLE RENTAL REVENUES	5,401	5
Total Rent from Electric Property (454)	5,401	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
OTHER ELECTRIC REVENUES	5,517	7
Total Other Electric Revenues (456)	5,517	
Amortization of Construction Grants (457):		
NONE		8
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
POWER PRODUCTION EXPENSES			
STEAM POWER GENERATION EXPENSES			
Operation Supervision and Labor (500)	0		1
Fuel (501)	0		2
Operation Supplies and Expenses (502)	0		3
Steam from Other Sources (503)	0		4
Steam Transferred -- Credit (504)	0		5
Maintenance of Steam Production Plant (506)	0		6
Total Steam Power Generation Expenses	0	0	
HYDRAULIC POWER GENERATION EXPENSES			
Operation Supervision and Labor (530)	0		7
Water for Power (531)	0		8
Operation Supplies and Expenses (532)	0		9
Maintenance of Hydraulic Production Plant (535)	0		10
Total Hydraulic Power Generation Expenses	0	0	
OTHER POWER GENERATION EXPENSES			
Operation Supervision and Labor (538)	5,507	3,104	11
Fuel (539)	47,684	46,525	12
Operation Supplies and Expenses (540)	4,870	2,884	13
Maintenance of Other Power Production Plant (543)	59,590	74,054	14
Total Other Power Generation Expenses	117,651	126,567	
OTHER POWER SUPPLY EXPENSES			
Purchased Power (545)	801,926	662,609	15
Other Expenses (546)	0		16
Total Other Power Supply Expenses	801,926	662,609	
Total Power Production Expenses	919,577	789,176	
TRANSMISSION EXPENSES			
Operation Supervision and Labor (550)	0		17
Operation Supplies and Expenses (551)	0		18

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
TRANSMISSION EXPENSES			
Maintenance of Transmission Plant (553)		0	19
Total Transmission Expenses	0	0	
DISTRIBUTION EXPENSES			
Operation Supervision Expenses (560)		0	20
Line and Station Labor (561)		0	21
Line and Station Supplies and Expenses (562)	4,541	4,172	22
Street Lighting and Signal System Expenses (565)		0	23
Meter Expenses (566)		0	24
Customer Installations Expenses (567)		0	25
Miscellaneous Distribution Expenses (569)		0	26
Maintenance of Structures and Equipment (571)	27,130	17,456	27
Maintenance of Lines (572)	90,011	65,773	28
Maintenance of Line Transformers (573)	1,494	886	29
Maintenance of Street Lighting and Signal Systems (574)	11,633	6,627	30
Maintenance of Meters (575)	6,038	4,631	31
Maintenance of Miscellaneous Distribution Plant (576)		0	32
Total Distribution Expenses	140,847	99,545	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	2,068	2,447	33
Accounting and Collecting Labor (902)	22,616	21,893	34
Supplies and Expenses (903)	6,315	4,869	35
Uncollectible Accounts (904)	2,598	128	36
Total Customer Accounts Expenses	33,597	29,337	
SALES EXPENSES			
Sales Expenses (910)		0	37
Total Sales Expenses	0	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	16,484	12,987	38
Office Supplies and Expenses (921)	6,172	5,370	39
Administrative Expenses Transferred -- Credit (922)		0	40
Outside Services Employed (923)	6,692	18,345	41
Property Insurance (924)	11,462	11,579	42
Injuries and Damages (925)	3,059	3,188	43
Employee Pensions and Benefits (926)	75,465	73,601	44
Regulatory Commission Expenses (928)		18	45
Miscellaneous General Expenses (930)	3,051	2,323	46
Transportation Expenses (933)		0	47
Maintenance of General Plant (935)		79	48
Total Administrative and General Expenses	122,385	127,490	
Total Operation and Maintenance Expenses	1,216,406	1,045,548	

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		120,028	119,446	1
Social Security		16,619	16,198	2
Wisconsin Gross Receipts Tax		317	338	3
PSC Remainder Assessment		1,617	1,222	4
Other (specify): NONE			0	5
Total tax expense		<u>138,581</u>	<u>137,204</u>	

PROPERTY TAX EQUIVALENT (ELECTRIC)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Juneau				1
SUMMARY OF TAX RATES							
State tax rate	mills		0.233210				3
County tax rate	mills		6.842600				4
Local tax rate	mills		9.852580				5
School tax rate	mills		12.273250				6
Voc. school tax rate	mills		2.630320				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		31.831960				10
Less: state credit	mills		1.828770				11
Net tax rate	mills		30.003190				12
PROPERTY TAX EQUIVALENT CALCULATION							
Local Tax Rate	mills		9.852580				14
Combined School Tax Rate	mills		14.903570				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		24.756150				17
Total Tax Rate	mills		31.831960				18
Ratio of Local and School Tax to Total	dec.		0.777714				19
Total tax net of state credit	mills		30.003190				20
Net Local and School Tax Rate	mills		23.333891				21
Utility Plant, Jan. 1	\$	6,911,608	6,911,608				22
Materials & Supplies	\$	137,417	137,417				23
Subtotal	\$	7,049,025	7,049,025				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	7,049,025	7,049,025				26
Assessment Ratio	dec.		0.729735				27
Assessed Value	\$	5,143,920	5,143,920				28
Net Local & School Rate	mills		23.333891				29
Tax Equiv. Computed for Current Year	\$	120,028	120,028				30
Tax Equivalent per 1994 PSC Report	\$	54,471					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	120,028					34

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
STEAM PRODUCTION PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Boiler Plant Equipment (312)	0		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	0		8
Accessory Electric Equipment (315)	0		9
Miscellaneous Power Plant Equipment (316)	0		10
Total Steam Production Plant	0	0	
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)	0		11
Structures and Improvements (331)	0		12
Reservoirs, Dams and Waterways (332)	0		13
Water Wheels, Turbines and Generators (333)	0		14
Accessory Electric Equipment (334)	0		15
Miscellaneous Power Plant Equipment (335)	0		16
Roads, Railroads and Bridges (336)	0		17
Total Hydraulic Production Plant	0	0	
OTHER PRODUCTION PLANT			
Land and Land Rights (340)	130,284		18
Structures and Improvements (341)	80,036		19
Fuel Holders, Producers and Accessories (342)	271,385		20
Prime Movers (343)	637,919		21
Generators (344)	1,076,984		22
Accessory Electric Equipment (345)	928,692		23
Miscellaneous Power Plant Equipment (346)	0		24
Total Other Production Plant	3,125,300	0	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
STEAM PRODUCTION PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
Total Steam Production Plant	0	0	0
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
Total Hydraulic Production Plant	0	0	0
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			130,284 18
Structures and Improvements (341)			80,036 19
Fuel Holders, Producers and Accessories (342)			271,385 20
Prime Movers (343)			637,919 21
Generators (344)			1,076,984 22
Accessory Electric Equipment (345)			928,692 23
Miscellaneous Power Plant Equipment (346)			0 24
Total Other Production Plant	0	0	3,125,300

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Land and Land Rights (350)	0		25
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	120		34
Structures and Improvements (361)	0		35
Station Equipment (362)	1,130,231		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	140,968	2,665	38
Overhead Conductors and Devices (365)	503,894	121,106	39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	347,973	54,378	41
Line Transformers (368)	345,316	1,958	42
Services (369)	96,513	2,885	43
Meters (370)	76,240		44
Installations on Customers' Premises (371)	500		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	53,396		47
Total Distribution Plant	2,695,151	182,992	
GENERAL PLANT			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	161,685		49
Office Furniture and Equipment (391)	35,523		50
Computer Equipment (391.1)	28,613		51
Transportation Equipment (392)	237,109		52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	26,390		54

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			120 34
Structures and Improvements (361)			0 35
Station Equipment (362)			1,130,231 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	375		143,258 38
Overhead Conductors and Devices (365)	2,200		622,800 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			402,351 41
Line Transformers (368)			347,274 42
Services (369)	660		98,738 43
Meters (370)	112		76,128 44
Installations on Customers' Premises (371)			500 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			53,396 47
Total Distribution Plant	3,347	0	2,874,796
GENERAL PLANT			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			161,685 49
Office Furniture and Equipment (391)			35,523 50
Computer Equipment (391.1)			28,613 51
Transportation Equipment (392)			237,109 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			26,390 54

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Laboratory Equipment (395)	0		55
Power Operated Equipment (396)	12,816	55,349	56
Communication Equipment (397)	0		57
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
Total General Plant	502,136	55,349	
Total utility plant in service directly assignable	6,322,587	238,341	
Common Utility Plant Allocated to Electric Department	0		60
Total utility plant in service	6,322,587	238,341	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)			68,165 56
Communication Equipment (397)			0 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
Total General Plant	<u>0</u>	<u>0</u>	<u>557,485</u>
Total utility plant in service directly assignable	<u>3,347</u>	<u>0</u>	<u>6,557,581</u>
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	<u><u>3,347</u></u>	<u><u>0</u></u>	<u><u>6,557,581</u></u>

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

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

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

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

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

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
TRANSMISSION PLANT		
Land and Land Rights (350)	0	25
Structures and Improvements (352)	0	26
Station Equipment (353)	0	27
Towers and Fixtures (354)	0	28
Poles and Fixtures (355)	0	29
Overhead Conductors and Devices (356)	0	30
Underground Conduit (357)	0	31
Underground Conductors and Devices (358)	0	32
Roads and Trails (359)	0	33
Total Transmission Plant	0	0
DISTRIBUTION PLANT		
Land and Land Rights (360)	0	34
Structures and Improvements (361)	0	35
Station Equipment (362)	0	36
Storage Battery Equipment (363)	0	37
Poles, Towers and Fixtures (364)	49,511	38
Overhead Conductors and Devices (365)	123,914	39
Underground Conduit (366)	0	40
Underground Conductors and Devices (367)	139,773	41
Line Transformers (368)	96,243	42
Services (369)	101,880	43
Meters (370)	0	44
Installations on Customers' Premises (371)	0	45
Leased Property on Customers' Premises (372)	0	46
Street Lighting and Signal Systems (373)	0	47
Total Distribution Plant	511,321	0
GENERAL PLANT		
Land and Land Rights (389)	0	48
Structures and Improvements (390)	0	49
Office Furniture and Equipment (391)	0	50
Computer Equipment (391.1)	0	51
Transportation Equipment (392)	0	52
Stores Equipment (393)	0	53
Tools, Shop and Garage Equipment (394)	0	54

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			0 34
Structures and Improvements (361)			0 35
Station Equipment (362)			0 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			49,511 38
Overhead Conductors and Devices (365)			123,914 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			139,773 41
Line Transformers (368)			96,243 42
Services (369)			101,880 43
Meters (370)			0 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			0 47
Total Distribution Plant	0	0	511,321
GENERAL PLANT			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			0 49
Office Furniture and Equipment (391)			0 50
Computer Equipment (391.1)			0 51
Transportation Equipment (392)			0 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			0 54

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Laboratory Equipment (395)	0		55
Power Operated Equipment (396)	0		56
Communication Equipment (397)	0		57
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
Total General Plant	0	0	
Total utility plant in service directly assignable	511,321	0	
Common Utility Plant Allocated to Electric Department	0		60
Total utility plant in service	511,321	0	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)			0 56
Communication Equipment (397)			0 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	511,321
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	0	0	511,321

TRANSMISSION AND DISTRIBUTION LINES

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

RURAL LINE CUSTOMERS

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

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

MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	4,640	Wednesday	01/17/2007	09:00	2,426	1
February	02	5,308	Tuesday	02/13/2007	10:00	2,352	2
March	03	4,546	Tuesday	03/06/2007	11:00	2,347	3
April	04	4,539	Wednesday	04/04/2007	11:00	2,219	4
May	05	4,765	Wednesday	05/30/2007	14:00	2,308	5
June	06	5,591	Tuesday	06/26/2007	15:00	2,407	6
July	07	5,524	Thursday	07/26/2007	14:00	2,502	7
August	08	5,441	Wednesday	08/01/2007	14:00	2,505	8
September	09	5,266	Wednesday	09/05/2007	14:00	2,154	9
October	10	4,474	Monday	10/08/2007	14:00	2,191	10
November	11	4,240	Thursday	11/29/2007	09:00	2,137	11
December	12	4,369	Monday	12/03/2007	11:00	2,388	12
Total		58,703				27,936	

System Name NEW LISBON

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

Type of Reading	Supplier
60 minutes integrated	DAIRYLAND POWER

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating	303	5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	303	7
Purchases	27,936	8
Interchanges:		9
In (gross)		9
Out (gross)		10
Net	0	11
Transmission for/by others (wheeling):		12
Received		12
Delivered		13
Net	0	14
Total Source of Energy	28,239	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	26,492	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	0	23
Total Sold and Used	26,492	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	1,747	27
Total Energy Losses	1,747	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	6.1865%	29
Total Disposition of Energy	28,239	30

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)
Residential Sales				
RESIDENTIAL	RG-1	662	5,315	1
Total Sales for Residential Sales		662	5,315	
Commercial & Industrial				
SMALL POWER	CP-1	20	6,225	2
LARGE POWER	CP-2	7	11,355	3
COMMERCIAL	GS-1	127	2,457	4
INTERDEPARTMENTAL	GS-1	30	935	5
Total Sales for Commercial & Industrial		184	20,972	
Public Street & Highway Lighting				
STREET LIGHTING	MS-1	2	205	6
Total Sales for Public Street & Highway Lighting		2	205	
Sales for Resale				
NONE				7
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		848	26,492	

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)	
		358,940	34,248	393,188	1
0	0	358,940	34,248	393,188	
17,157	21,345	334,258	39,273	373,531	2
29,833	34,514	562,788	68,612	631,400	3
1,687	2,085	135,710	15,330	151,040	4
844	1,126	49,806	6,027	55,833	5
49,521	59,070	1,082,562	129,242	1,211,804	
		24,677	1,148	25,825	6
0	0	24,677	1,148	25,825	
				0	7
0	0	0	0	0	
49,521	59,070	1,466,179	164,638	1,630,817	

PURCHASED POWER STATISTICS

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

Particulars (a)	(b)	(c)			
Name of Vendor	DAIRYLAND			1	
Point of Delivery	NEW LISBON			2	
Type of Power Purchased (firm, dump, etc.)	NON-FIRM			3	
Voltage at Which Delivered	67,000			4	
Point of Metering	West Side Substation			5	
Total of 12 Monthly Maximum Demands -- kW	58,703			6	
Average load factor	65.1900%			7	
Total Cost of Purchased Power	801,926			8	
Average cost per kWh	0.0287			9	
On-Peak Hours (if applicable)				10	
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	2,426				12
February	2,352				13
March	2,347				14
April	2,219				15
May	2,308				16
June	2,407				17
July	2,502				18
August	2,505				19
September	2,154				20
October	2,191				21
November	2,137				22
December	2,388				23
Total kWh (000)	27,936	0			24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	303	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	5,591	7
Date and Hour of Such Maximum Demand	6/26/2007 3	8
Load Factor	0.0062	9
Maximum Net Generation in Any One Day	45	10
Date of Such Maximum	8/8/2007	11
Number of Hours Generators Operated	8	12
Maximum Continuous or Dependable Capacity--kW	8,205	13
Is Plant Owned or Leased?		14
Total Production Expenses	117,651	15
Cost per kWh of Net Generation (\$)	388	16
Monthly Net Generation --- kWh (000):		
January	54	17
February	21	18
March	0	19
April	18	20
May	20	21
June	36	22
July	84	23
August	45	24
September	0	25
October	0	26
November	25	27
December	0	28
Total kWh (000)	303	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	483	32
Average Cost per Barrel of Oil Burned (\$)	104.1600	33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	40	36
Average Cost per Gallon (\$)	5.6800	37
kWh Net Generation per Gallon of Fuel Oil	15	38
kWh Net Generation per Gallon of Lubr. Oil	7575	39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)
Name of Plant	GENERATOR			1
Unit Identification	1			2
Type of Generation	RECIP			3
kWh Net Generation (000)	303			4
Is Generation Metered or Estimated?	M			5
Is Exciter & Station Use Metered or Estimated?	M			6
60-Minute Maximum Demand--kW (est. if not meas.)	5,591			7
Date and Hour of Such Maximum Demand	6/26/2007 3			8
Load Factor	0.0062			9
Maximum Net Generation in Any One Day	45			10
Date of Such Maximum	08/08/2007			11
Number of Hours Generators Operated	8			12
Maximum Continuous or Dependable Capacity--kW	8,205			13
Is Plant Owned or Leased?	O			14
Total Production Expenses	117,651			15
Cost per kWh of Net Generation (\$)	388.2871			16
Monthly Net Generation --- kWh (000):				
January	54			17
February	21			18
March	0			19
April	18			20
May	20			21
June	36			22
July	84			23
August	45			24
September	0			25
October	0			26
November	25			27
December	0			28
Total kWh (000)	303			29
Gas Consumed--Therms				30
Average Cost per Therm Burned (\$)				31
Fuel Oil Consumed Barrels (42 gal.)	483			32
Average Cost per Barrel of Oil Burned (\$)	104.1600			33
Specific Gravity				34
Average BTU per Gallon				35
Lubricating Oil Consumed--Gallons	40			36
Average Cost per Gallon (\$)	5.6800			37
kWh Net Generation per Gallon of Fuel Oil	15			38
kWh Net Generation per Gallon of Lubr. Oil	7,575			39
Does plant produce steam for heating or other purposes in addition to elec. generation?	N			40
Coal consumed--tons (2,000 lbs.)				41
Average Cost per Ton (\$)				42
Kind of Coal Used				43
Average BTU per Pound				44
Water Evaporated--Thousands of Pounds				45
Is Water Evaporated, Metered or Estimated?				46
Lbs. of Steam per Lb. of Coal or Equivalent Fuel				47
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.				48
Based on Total Coal Used at Plant				49
Based on Coal Used Solely in Electric Generation				50
Average BTU per kWh Net Generation				51
Total Cost of Fuel (Oil and/or Coal)				52
per kWh Net Generation (\$)				53
				54

STEAM PRODUCTION PLANTS

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

Boilers

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

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)	1
GENERATOR	5		RECIP	FAIRBANK MORSE		3,360	1
GENERATOR	6		RECIP	CATERPILLAR		2,848	2
GENERATOR	7		RECIP	CATERPILLAR		2,848	3
GENERATOR	2		RECIP	FAIRBANK MORSE		1,920	4
Total						10,976	

STEAM PRODUCTION PLANTS (cont.)

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

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

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

Generators							
Year Installed (h)	Voltage (kV) (i)	kWh Generated		Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
		by Each Unit Generator During Yr. (000's) (j)		kW (k)	kVA (l)		
1976	4,160			2,412	3,016	2,412	2,600
2005	12,470			2,250	2,310	2,250	2,300
2005	12,470			2,250	2,310	2,250	2,300
1966	4,160			1,360	1,700	1,360	1,400
Total		0	0	8,272	9,336	8,272	8,600

1
2
3
4

HYDRAULIC GENERATING PLANTS

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

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

NONE

HYDRAULIC GENERATING PLANTS (cont.)

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

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

SUBSTATION EQUIPMENT

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

Particulars (a)	Utility Designation			(f)
	(b)	(c)	(d)	
Name of Substation	EASTSIDE	EASTSIDE 2	WESTSIDE	1
Voltage--High Side	67,000	67,000	67,000	2
Voltage--Low Side	4,160	7,200	4,160	3
Num. Main Transformers in Operation	1	1	1	4
Total Capacity of Transformers in kVA	3,750	7,500	5,000	5
Number of Spare Transformers on Hand	0	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)	
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)	
Name of Substation				24
Voltage--High Side				25
Voltage--Low Side				26
Num. of Main Transformers in Operation				27
Capacity of Transformers in kVA				28
Number of Spare Transformers on Hand				29
15-Minute Maximum Demand in kW				30
Dt and Hr of Such Maximum Demand				31
				32
Kwh Output				33

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	900	241	34,008	1
Acquired during year		1	100	2
Total	900	242	34,108	3
Retired during year	9			4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	891	242	34,108	6
Number end of year accounted for as follows:				7
In customers' use	809	191	29,831	8
In utility's use	36	17	1,282	9
				10
Locked meters on customers' premises				11
In stock	46	34	2,995	12
Total end of year	891	242	34,108	13

STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Mercury Vapor	175	18	14,894	1
Sodium Vapor	100	146	76,894	2
Sodium Vapor	150	2	945	3
Sodium Vapor	250	90	105,407	4
Total		256	198,140	
Ornamental				
Sodium Vapor	100	15	7,089	5
Total		15	7,089	
Other				
NONE				6
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

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

A/C 923 OUTSIDE SERVICES EMPLOYED - THE ELECTRIC UTILITY DECREASED THE NEED FOR OUTSIDE SERVICES IN 2007.

A/C 571 MAINTENANCE OF STRUCTURES AND EQUIPMENT - INCREASE IS DUE TO A INCREASE IN LINEMAN ON STAFF.

A/C 574 MAINTENANCE OF STREET LIGHTING AND SIGNAL SYSTEMS - INCREASE IS DUE TO A INCREASE IN LINEMAN ON STAFF.

A/C 572 MAINTENANCE OF LINES - INCREASE IS DUE TO A INCREASE IN LINEMAN ON STAFF.

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

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

A/C 396 POWER OPERATED EQUIPMENT - THE ELECTRIC UTILITY PURCHASED A VERMEER TRENCHER AND A BELSHE NAVIGATOR TRAILER.

A/C 367 UNDERGROUND CONDUCTORS AND DEVICE - THE ADDITION CONSISTS OF LABOR AND , MATERIALS AND CONTRACTED SERVICES FOR THE ALLEN ROAD UNDERGROUND CABLE INSTALL.

A/C 365 OVERHEAD CONDUCTORS AND DEVICES - THE LINE WORK PERFORMED ALONG HIGHWAYS 12/16 THAT STARTED IN 2006 WAS COMPLETED IN 2007.

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