



3014 (02-02-05)

ANNUAL REPORT

OF

Name: PRAIRIE DU SAC ELECTRIC AND WATER UTILITY

Principal Office: 335 GALENA STREET
PRAIRIE DU SAC, WI 53578

For the Year Ended: DECEMBER 31, 2007

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

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

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: PRAIRIE DU SAC ELECTRIC AND WATER UTILITY

Utility Address: 335 GALENA STREET
PRAIRIE DU SAC, WI 53578

When was utility organized? 1/1/1914

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: ALAN WILDMAN
Title: VILLAGE ADMINISTRATOR

Office Address:
335 GALENA STREET
PRAIRIE DU SAC, WI 53578

Telephone: (608) 643 - 2421

Fax Number: (608) 643 - 7927

E-mail Address: awildman@wppisys.org

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

Name: JOHN E VIG
Title: MANAGING MEMBER

Office Address: VIG & ASSOCIATES, LLC
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: ELDOR FRUEHLING
Title: UTILITY CHAIRMAN

Office Address:
335 GALENA STREET
PRAIRIE DU SAC, WI 53578

Telephone: (608) 643 - 2421

Fax Number: (608) 643 - 7927

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: JOHN E VIG

Title: MANAGING MEMBER

Office Address: VIG & ASSOCIATES, LLC

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: DECEMBER 31, 2007

Names and titles of utility management including manager or superintendent:

Name: PATRICK DRONE

Title: SUPERINTENDENT

Office Address:

335 GALENA STREET

PRAIRIE DU SAC, WI 53578

Telephone: (608) 643 - 2421

Fax Number: (608) 643 - 7927

E-mail Address:

Name of utility commission/committee: VILLAGE BOARD COMMITTEE

Names of members of utility commission/committee:

ELDOR FRUEHLING, CHAIR

NICK LESTER

JOHN PLETZER

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	4,175,816	3,766,659	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	3,449,161	3,021,418	2
Depreciation Expense (403)	280,294	262,803	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	151,585	148,583	5
Total Operating Expenses	3,881,040	3,432,804	
Net Operating Income	294,776	333,855	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	294,776	333,855	
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)	105,902	85,241	10
Miscellaneous Nonoperating Income (421)	33,289	76,742	11
Total Other Income	139,191	161,983	
Total Income	433,967	495,838	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(13,441)	(13,441)	12
Other Income Deductions (426)	32,443	30,954	13
Total Miscellaneous Income Deductions	19,002	17,513	
Income Before Interest Charges	414,965	478,325	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	119,450	127,633	14
Amortization of Debt Discount and Expense (428)	7,303	7,303	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	1,691	3,431	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	128,444	138,367	
Net Income	286,521	339,958	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	5,178,576	4,838,618	20
Balance Transferred from Income (433)	286,521	339,958	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)	5,465,097	5,178,576	

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	4,175,816	██████████	4,175,816	1
Total (Acct. 400):	4,175,816	0	4,175,816	
Operation and Maintenance Expense (401-402):				
Derived	3,449,161	██████████	3,449,161	2
Total (Acct. 401-402):	3,449,161	0	3,449,161	
Depreciation Expense (403):				
Derived	280,294	██████████	280,294	3
Total (Acct. 403):	280,294	0	280,294	
Amortization Expense (404-407):				
Derived	0	██████████	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	151,585	██████████	151,585	5
Total (Acct. 408):	151,585	0	151,585	
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:	294,776	0	294,776	
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):				
ELECTRIC - INTEREST AND DIVIDEND INCOME	71,078	0	71,078	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):			
WATER - INTEREST AND DIVIDEND INCOME	34,824	0	34,824 12
Total (Acct. 419):	105,902	0	105,902
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water			0 13
Contributed Plant - Electric		28,143	28,143 14
ELECTRIC - MISC NONOPERATING INCOME	5,146	0	5,146 15
Total (Acct. 421):	5,146	28,143	33,289
TOTAL OTHER INCOME:	111,048	28,143	139,191
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(13,441)		(13,441) 16
NONE	0	0	0 17
Total (Acct. 425):	(13,441)	0	(13,441)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		22,050	22,050 18
Depreciation Expense on Contributed Plant - Electric		10,393	10,393 19
NONE	0	0	0 20
Total (Acct. 426):	0	32,443	32,443
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(13,441)	32,443	19,002
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	119,450		119,450 21
Total (Acct. 427):	119,450	0	119,450
Amortization of Debt Discount and Expense (428):			
AMORTIZATION OF DEBT DISCOUNT	7,303		7,303 22
Total (Acct. 428):	7,303	0	7,303
Amortization of Premium on Debt--Cr. (429):			
NONE	0		0 23
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	1,691		1,691 24
Total (Acct. 430):	1,691	0	1,691

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	0		0 25
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 26
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	128,444	0	128,444
NET INCOME:	290,821	(4,300)	286,521
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	3,680,243	1,498,333	5,178,576 27
Total (Acct. 216):	3,680,243	1,498,333	5,178,576
Balance Transferred from Income (433):			
Derived	290,821	(4,300)	286,521 28
Total (Acct. 433):	290,821	(4,300)	286,521
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 29
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 30
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 31
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 32
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	3,971,064	1,494,033	5,465,097

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	417,314	3,758,502	0	0	4,175,816	1
Less: interdepartmental sales	0	30,726	0	0	30,726	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		686			686	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	417,314	3,727,090	0	0	4,144,404	

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	97,361		97,361	1
Electric operating expenses	185,545		185,545	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	32,609		32,609	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	315,515	0	315,515	

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	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)	9,673,293	9,318,313	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	3,337,329	3,030,052	2
Net Utility Plant	6,335,964	6,288,261	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	942,981	1,112,978	7
Total Other Property and Investments	942,981	1,112,978	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	458,023	457,132	8
Temporary Cash Investments (132)	737,664	670,043	9
Notes Receivable (141)	0	88,366	10
Customer Accounts Receivable (142)	427,516	334,102	11
Other Accounts Receivable (143)	55,541	16,249	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	3,535	3,535	13
Receivables from Municipality (145)	95,921	82,200	14
Materials and Supplies (150)	107,979	88,472	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	1,879,109	1,733,029	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	48,811	56,115	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	4,167	54,167	20
Total Deferred Debits	52,978	110,282	
Total Assets and Other Debits	9,211,032	9,244,550	

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)	525,878	525,878	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	5,465,097	5,178,576	23
Total Proprietary Capital	5,990,975	5,704,454	
LONG-TERM DEBT			
Bonds (221)	2,385,000	2,615,000	24
Advances from Municipality (223)	72,801	164,853	25
Other Long-Term Debt (224)	22,550	27,060	26
Total Long-Term Debt	2,480,351	2,806,913	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	224,036	210,995	28
Payables to Municipality (233)	82,073	92,274	29
Customer Deposits (235)	967	792	30
Taxes Accrued (236)	124,503	122,602	31
Interest Accrued (237)	11,735	13,865	32
Other Current and Accrued Liabilities (238)	8,885	17,229	33
Total Current and Accrued Liabilities	452,199	457,757	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	287,507	275,426	36
Total Deferred Credits	287,507	275,426	
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	9,211,032	9,244,550	

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	3,248,031	0	0	6,070,282	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	1,966,109	0	0	6,043,672	2
Utility Plant in Service - Contributed Plant (101.2)	1,331,710	0	0	312,735	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)	19,067				9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	3,316,886	0	0	6,356,407	
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)	518,925	0	0	2,402,769	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	292,265	0	0	123,370	13
Total Accumulated Provision	811,190	0	0	2,526,139	
Net Utility Plant	2,505,696	0	0	3,830,268	

**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)	470,381	2,176,479			2,646,860	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	49,344	230,950			280,294	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	4,760				4,760	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	54,104	230,950	0	0	285,054	16
Debits during year						17
Book cost of plant retired	5,560	4,660			10,220	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	5,560	4,660	0	0	10,220	25
Balance end of year (110.1)	518,925	2,402,769	0	0	2,921,694	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)	270,215	112,977			383,192	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	22,050	10,393			32,443	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	22,050	10,393	0	0	32,443	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)	292,265	123,370	0	0	415,635	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	3,535	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	3,535	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other			99,668		99,668	81,093	2
Total Electric Utility					99,668	81,093	

Account	Total End of Year	Amount Prior Year	
Electric utility total	99,668	81,093	1
Water utility	8,311	7,379	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	107,979	88,472	

**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)				
2000 WATER MRB'S	1,954	428	13,678	1
2004 ELECTRIC MRB'S	2,067	428	35,133	2
Total			48,811	
Unamortized premium on debt (251)				
NONE				3
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	525,878	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>525,878</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)	
2000 WATER MORTGAGE REVENUE BONDS	11/14/2000	05/01/2015	5.40%	590,000	1
2001 ELECTRIC MORTGAGE REVENUE BONDS	11/01/2001	12/01/2008	3.75%	115,000	2
2004 ELECTRIC MORTGAGE REVENUE BONDS	04/01/2004	12/01/2025	5.30%	1,680,000	3
Total Bonds (Account 221):				2,385,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
WATER ADVANCE FROM GENERAL	08/01/1998	08/01/2018	0.00%	72,801	1
Total for Account 223				72,801	
Other Long-Term Debt (224)					
PROMISSORY NOTE	01/30/2003	12/01/2012	5.00%	22,550	2
Total for Account 224				22,550	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	122,602	1
Accruals:		
Charged water department expense	49,641	2
Charged electric department expense	101,945	3
Charged sewer department expense	1,130	4
Other (explain):		
NONE		5
Total Accruals and other credits	152,716	
Taxes paid during year:		
County, state and local taxes	122,601	6
Social Security taxes	23,994	7
PSC Remainder Assessment	4,220	8
Other (explain):		
NONE		9
Total payments and other debits	150,815	
Balance end of year	124,503	

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)					
2001 ELECTRIC MRB'S	734	8,438	8,813	359	1
2000 WATER MRB'S	5,650	31,900	32,400	5,150	2
2004 ELECTRIC MRB'S	6,230	77,759	77,859	6,130	3
Subtotal	12,614	118,097	119,072	11,639	
Advances from Municipality (223)					
ADVANCES FROM MUNICIPALITY	1,137	1,691	2,828	0	4
Subtotal	1,137	1,691	2,828	0	
Other Long-Term Debt (224)					
PROMISSORY NOTE	114	1,353	1,371	96	5
Subtotal	114	1,353	1,371	96	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	13,865	121,141	123,271	11,735	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
ELECTRIC BOND, RESERVE, REDEMPTION AND DEPRECIATION FUNDS	679,062	3
WATER BOND, RESERVE, REDEMPTION, AND DEPRECIATION FUNDS	263,919	4
Total (Acct. 125):	942,981	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	17,196	6
Electric	410,320	7
Sewer (Regulated)		8
Other (specify):		
NONE		9
Total (Acct. 142):	427,516	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
Other (specify):		
ELECTRIC - RECEIVABLE FROM DEVELOPER FOR COSTS PAID	26,573	12
ELECTRIC - RECEIVABLE FOR POLE CONTRACTS AND OTHER MISC	21,636	13
WATER - INSURANCE RECEIVABLE FOR DAMAGES	5,929	14
WATER - RECEIVABLE FOR BULK WATER AND OTHER MISC	1,403	15
Total (Acct. 143):	55,541	
Receivables from Municipality (145):		
ELECTRIC RECEIVABLE FROM SEWER	57	16
WATER RECEIVABLE FROM SEWER FOR CURRENT AND PRIOR WATER / SEWER ALLO(49,709	17
ELECTRIC RECEIVABLE FROM TIF FOR PROJECT COSTS	46,155	18
Total (Acct. 145):	95,921	
Prepayments (165):		
NONE		19
Total (Acct. 165):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Extraordinary Property Losses (182):		
NONE	20	20
Total (Acct. 182):	0	
Other Deferred Debits (183):		
WPPI DEBT RATE STABILIZATION PMT TO BE RECOVERED PCAC CLAUSE	4,167	21
Total (Acct. 183):	4,167	
Payables to Municipality (233):		
ELECTRIC PAYABLE TO GENERAL FOR OPERATING EXPENSES	58,401	22
ELECTRIC PAYABLE TO SEWER	898	23
WATER PAYABLE TO GENERAL FOR OPERATING EXPENSES	22,774	24
Total (Acct. 233):	82,073	
Other Deferred Credits (253):		
Regulatory Liability	215,045	25
PUBLIC BENEFIT CHARGE	72,462	26
Total (Acct. 253):	287,507	

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)	1,941,215	5,914,681	0	0	7,855,896	1
Materials and Supplies	7,845	90,380	0	0	98,225	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	494,653	2,289,624	0	0	2,784,277	4
Customer Advances for Construction					0	5
Regulatory Liability	153,342	68,423	0	0	221,765	6
NONE					0	7
Average Net Rate Base	1,301,065	3,647,014	0	0	4,948,079	
Net Operating Income	95,044	199,732	0	0	294,776	8
Net Operating Income as a percent of						
Average Net Rate Base	7.31%	5.48%	N/A	N/A	5.96%	

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	157,989	70,497	0	0	228,486	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	9,294	4,147	0	0	13,441	3
Other (specify):						
NONE					0	4
Balance End of Year	148,695	66,350	0	0	215,045	

FINANCIAL SECTION FOOTNOTES

Balance Sheet (Page F-06)

General footnotes

During 2007 the notes receivable with Milwaukee Valve was paid off in 2007.

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

General footnotes

General's advance to Water is at 0.00% interest rate.

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

Other Deferred Debits (Acct 183): amortization requires PSC authorization. Provide date of authorization.

It was requested in February 2003 to amortize the WPPI debt rate stabilization payment of \$100,000 against the PCAC.

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.

Account 143, 145, 233: Done

FINANCIAL SECTION FOOTNOTES

Signature Page (Page ii)

General footnotes

(Vig & Associates, LLC Letterhead)

To the Village Board
of the Village of Prairie du Sac
Prairie du Sac, Wisconsin 53578

We have compiled the balance sheets of the Village of Prairie du Sac 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 29, 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 MAY 2008.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

If the utility clerk (or other utility/municipal person responsible for municipal utility recordkeeping) is new (or will be new in the next year), please indicate here.

Alan Wildman, new Village Administrator.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	389,441	363,093	1
Total Sales of Water	389,441	363,093	
Other Operating Revenues			
Forfeited Discounts (470)	827	807	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	21,900	21,057	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	5,146	6,483	6
Total Other Operating Revenues	27,873	28,347	
Total Operating Revenues	417,314	391,440	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	0	0	7
Pumping Expenses (620-625)	57,880	49,859	8
Water Treatment Expenses (630-635)	2,643	2,568	9
Transmission and Distribution Expenses (640-655)	64,229	54,417	10
Customer Accounts Expenses (901-904)	16,410	14,627	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	82,123	91,246	13
Total Operation and Maintenance Expenses	223,285	212,717	
Other Operating Expenses			
Depreciation Expense (403)	49,344	47,363	14
Amortization Expense (404-407)		0	15
Taxes (408)	49,641	48,775	16
Total Other Operating Expenses	98,985	96,138	
Total Operating Expenses	322,270	308,855	
NET OPERATING INCOME	95,044	82,585	

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	5	135	467	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	5	135	467	
Metered Sales to General Customers (461)				
Residential	1,472	87,465	197,267	4
Commercial	168	35,227	42,833	5
Industrial	7	6,113	6,796	6
Total Metered Sales to General Customers (461)	1,647	128,805	246,896	
Private Fire Protection Service (462)	1		3,751	7
Public Fire Protection Service (463)	1		128,371	8
Other Sales to Public Authorities (464)	16	7,631	9,956	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,670	136,571	389,441	

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)	128,371	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)	128,371	
Forfeited Discounts (470):		
Customer late payment charges	827	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	827	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
RENTS FROM WATER PROPERTY	21,900	8
Total Rents from Water Property (472)	21,900	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	5,117	10
Other (specify):		
OTHER WATER REVENUE	29	11
Total Other Water Revenues (474)	5,146	

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)		0	4
Total Source of Supply Expenses	0	0	
PUMPING EXPENSES			
Operation Labor (620)		0	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	30,726	28,436	7
Operation Supplies and Expenses (623)	1,087	1,847	8
Maintenance of Pumping Plant (625)	26,067	19,576	9
Total Pumping Expenses	57,880	49,859	
WATER TREATMENT EXPENSES			
Operation Labor (630)	301	747	10
Chemicals (631)	2,342	1,821	11
Operation Supplies and Expenses (632)		0	12
Maintenance of Water Treatment Plant (635)		0	13
Total Water Treatment Expenses	2,643	2,568	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	26,120	25,211	14
Operation Supplies and Expenses (641)	3,064	2,864	15
Maintenance of Distribution Reservoirs and Standpipes (650)	1,200	1,283	16
Maintenance of Mains (651)	21,867	12,122	17
Maintenance of Services (652)	5,494	6,488	18
Maintenance of Meters (653)	2,715	4,562	19
Maintenance of Hydrants (654)	3,327	1,220	20
Maintenance of Other Plant (655)	442	667	21
Total Transmission and Distribution Expenses	64,229	54,417	

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)	4,989	4,579	22
Accounting and Collecting Labor (902)	10,300	9,191	23
Supplies and Expenses (903)	1,121	857	24
Uncollectible Accounts (904)		0	25
Total Customer Accounts Expenses	16,410	14,627	
SALES EXPENSES			
Sales Expenses (910)		0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	15,359	15,212	27
Office Supplies and Expenses (921)	2,741	1,714	28
Administrative Expenses Transferred--Credit (922)		0	29
Outside Services Employed (923)	11,523	16,663	30
Property Insurance (924)	7,400	7,035	31
Injuries and Damages (925)	3,006	1,328	32
Employee Pensions and Benefits (926)	32,736	38,350	33
Regulatory Commission Expenses (928)		0	34
Miscellaneous General Expenses (930)	6,683	7,158	35
Transportation Expenses (933)	2,675	3,786	36
Maintenance of General Plant (935)		0	37
Total Administrative and General Expenses	82,123	91,246	
Total Operation and Maintenance Expenses	223,285	212,717	

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		43,087	42,109	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,130	1,104	2
Net property tax equivalent		41,957	41,005	
Social Security		7,052	7,283	3
PSC Remainder Assessment		632	487	4
Other (specify): NONE			0	5
Total tax expense		49,641	48,775	

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			Sauk				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.182230				3
County tax rate	mills		4.223950				4
Local tax rate	mills		5.234390				5
School tax rate	mills		8.489930				6
Voc. school tax rate	mills		1.287460				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		19.417960				10
Less: state credit	mills		1.023492				11
Net tax rate	mills		18.394468				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.234390				14
Combined School Tax Rate	mills		9.777390				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		15.011780				17
Total Tax Rate	mills		19.417960				18
Ratio of Local and School Tax to Total	dec.		0.773087				19
Total tax net of state credit	mills		18.394468				20
Net Local and School Tax Rate	mills		14.220531				21
Utility Plant, Jan. 1	\$	3,248,031	3,248,031				22
Materials & Supplies	\$	7,379	7,379				23
Subtotal	\$	3,255,410	3,255,410				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	3,255,410	3,255,410				26
Assessment Ratio	dec.		0.930730				27
Assessed Value	\$	3,029,908	3,029,908				28
Net Local & School Rate	mills		14.220531				29
Tax Equiv. Computed for Current Year	\$	43,087	43,087				30
Tax Equivalent per 1994 PSC Report	\$	41,130					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	43,087					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)	173		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	158,947		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	159,120	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	15,537		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	105,337		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	120,874	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	7,399		23
Total Water Treatment Plant	7,399	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)			173	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			158,947	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	159,120	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			15,537	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			105,337	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	120,874	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			7,399	23
Total Water Treatment Plant	0	0	7,399	

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)	5,253		24
Structures and Improvements (341)	1,355		25
Distribution Reservoirs and Standpipes (342)	330,697		26
Transmission and Distribution Mains (343)	767,334	34,600	27
Fire Mains (344)	0		28
Services (345)	140,412		29
Meters (346)	170,772	7,674	30
Hydrants (348)	132,814	11,080	31
Other Transmission and Distribution Plant (349)	3,301		32
Total Transmission and Distribution Plant	1,551,938	53,354	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	9,731		35
Computer Equipment (391.1)	13,766		36
Transportation Equipment (392)	38,801		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	11,192	1,994	39
Laboratory Equipment (395)	152		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	3,348		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	76,990	1,994	
Total utility plant in service directly assignable	1,916,321	55,348	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	1,916,321	55,348	

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)			5,253 24
Structures and Improvements (341)			1,355 25
Distribution Reservoirs and Standpipes (342)			330,697 26
Transmission and Distribution Mains (343)			801,934 27
Fire Mains (344)			0 28
Services (345)			140,412 29
Meters (346)	3,060		175,386 30
Hydrants (348)	2,500		141,394 31
Other Transmission and Distribution Plant (349)			3,301 32
Total Transmission and Distribution Plant	5,560	0	1,599,732
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			9,731 35
Computer Equipment (391.1)			13,766 36
Transportation Equipment (392)			38,801 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			13,186 39
Laboratory Equipment (395)			152 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			3,348 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	78,984
Total utility plant in service directly assignable	5,560	0	1,966,109
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	5,560	0	1,966,109

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

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

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

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

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

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	986,696		27
Fire Mains (344)	0		28
Services (345)	233,264		29
Meters (346)	0		30
Hydrants (348)	111,750		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,331,710	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	1,331,710	0	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	1,331,710	0	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
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)			986,696 27
Fire Mains (344)			0 28
Services (345)			233,264 29
Meters (346)			0 30
Hydrants (348)			111,750 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	1,331,710
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	1,331,710
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	1,331,710

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			10,641	10,641	1
February			8,708	8,708	2
March			9,347	9,347	3
April			9,906	9,906	4
May			13,430	13,430	5
June			16,000	16,000	6
July			18,500	18,500	7
August			15,000	15,000	8
September			11,000	11,000	9
October			10,072	10,072	10
November			9,757	9,757	11
December			10,036	10,036	12
Total annual pumpage	0	0	142,397	142,397	
Less: Water sold				136,571	13
Volume pumped but not sold				5,826	14
Volume sold as a percent of volume pumped				96%	15
Volume used for water production, water quality and system maintenance				1,420	16
Volume related to equipment/system malfunction				1,030	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				2,450	19
Volume pumped but unaccounted for				3,376	20
Percent of water lost				2%	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.)				751	24
Date of maximum: 7/25/2007					25
Cause of maximum:					26
Hot and dry weather.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				136	27
Date of minimum: 2/24/2007					28
Total KWH used for pumping for the year				232,910	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)	
MARIAN PARK	2	130	30	720,000	Yes	1
RIVER STREET	3	568	30	1,440,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	2	3	1
Location	MARION PARK	100 RIVER STREET	2
Purpose	B	B	3
Destination	D	D	4
Pump Manufacturer	LAYNE	LAYNE	5
Year Installed	1987	1991	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	500	1,500	8
Pump Motor or Standby Engine Mfr	US MOTOR	G.E.	9 10
Year Installed	1987	1991	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	40	200	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)
Identification			14
Location			15
Purpose			16
Destination			17
Pump Manufacturer			18
Year Installed			19
Type			20
Actual Capacity (gpm)			21
Pump Motor or Standby Engine Mfr			22 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	1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2 3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4 5
Year constructed	1980		6
Primary material (earthen, steel, concrete, other)	STEEL		7 8
Elevation difference in feet (See Headnote 3.)	1		9 10
Total capacity in gallons (actual)	400,000		11
WATER TREATMENT PLANT			12
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		13 14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		15 16 17
Filters, type (gravity, pressure, other, none)	NONE		18 19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000		20 21 22
Is a corrosion control chemical used (yes, no)?	N		23 24
Is water fluoridated (yes, no)?	Y		25

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	4.000	6,347	0	0	0	6,347	1
M	D	6.000	53,799	0	0	0	53,799	2
M	D	8.000	50,113	0	0	0	50,113	3
M	D	10.000	9,411	0	0	0	9,411	4
M	D	12.000	2,099	0	0	0	2,099	5
Total Within Municipality			121,769	0	0	0	121,769	
Total Utility			121,769	0	0	0	121,769	

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	833	0	0	0	833		1
M	1.000	482	0	0	0	482	71	2
M	1.250	15	0	0	0	15		3
M	1.500	51	0	0	0	51		4
M	2.000	32	0	0	0	32		5
M	3.000	2	0	0	0	2		6
M	4.000	4	0	0	0	4		7
M	6.000	7	0	0	0	7		8
Total Utility		1,426	0	0	0	1,426	71	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,570	120	99	(37)	1,554	99	1
1.000	26	0	2	(2)	22	2	2
1.500	13	0	0	0	13	0	3
2.000	14	0	0	0	14	3	4
3.000	4	0	1	0	3	3	5
4.000	4	0	0	0	4	2	6
6.000	1	0	0	0	1	1	7
10.000	1	0	0	0	1	1	8
Total:	1,633	120	102	(39)	1,612	111	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,395	126	4	8	0	21	1,554	1
1.000	6	15	0	1	0	0	22	2
1.500	0	10	1	2	0	0	13	3
2.000	0	10	1	3	0	0	14	4
3.000	0	0	1	1	0	1	3	5
4.000	0	3	0	1	0	0	4	6
6.000	0	0	0	0	1	0	1	7
10.000	0	0	0	0	1	0	1	8
Total:	1,401	164	7	16	2	22	1,612	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	216	5	5		216	2
Total Fire Hydrants	216	5	5	0	216	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	216
Number of distribution system valves end of year:	431
Number of distribution valves operated during year:	431

WATER OPERATING SECTION FOOTNOTES

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

Please explain amounts in Account 474 in excess of \$5,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Done

Water Operation & Maintenance Expenses (Page W-05)

If Fuel or Power Purchased for Pumping (622), divided by the Total kWh Used for Pumping on the Source of Supply, Pumping and Purchased Water Statistics schedule, is less than 3 cents or greater than 12 cents, please explain.

Higher costs for power.

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.

Account 625, 651: Increase due to change in labor allocation.

Account 923: Decrease in outside services employed, normal fluctuation.

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

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

No statistical additions or retirements, financial additions relate to relocation of water main.

Sources of Water Supply - Statistics (Page W-12)

General footnotes

Well #3 meter was struck by lightning which caused malfunctions. It was not caught until a later date. Volume estimated for June - September.

Meters (Page W-19)

Explain all reported adjustments.

Adjustments are to properly state meters due to miscounting in prior years.

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

Yes.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Electricity			
Sales of Electricity (440-448)	3,726,845	3,361,846	1
Total Sales of Electricity	3,726,845	3,361,846	
Other Operating Revenues			
Forfeited Discounts (450)	9,819	1,683	2
Miscellaneous Service Revenues (451)	8,885	6,733	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	12,953	4,957	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	0	0	7
Amortization of Construction Grants (457)	0	0	8
Total Other Operating Revenues	31,657	13,373	
Total Operating Revenues	3,758,502	3,375,219	
Operation and Maintenance Expenses			
Power Production Expenses (500-546)	2,872,920	2,450,563	9
Transmission Expenses (550-553)	18,065	10,002	10
Distribution Expenses (560-576)	129,890	144,490	11
Customer Accounts Expenses (901-904)	42,605	43,267	12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-935)	162,396	160,379	14
Total Operation and Maintenance Expenses	3,225,876	2,808,701	
Other Expenses			
Depreciation Expense (403)	230,950	215,440	15
Amortization Expense (404-407)		0	16
Taxes (408)	101,944	99,808	17
Total Other Expenses	332,894	315,248	
Total Operating Expenses	3,558,770	3,123,949	
NET OPERATING INCOME	199,732	251,270	

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	9,819	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	9,819	
Miscellaneous Service Revenues (451):		
RECONNECTION, NSF FEES	3,271	3
OTHER MISCELLANEOUS SERVICE REVENUES	5,614	4
Total Miscellaneous Service Revenues (451)	8,885	
Sales of Water and Water Power (453):		
NONE		5
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
RENT FROM ELECTRIC PROPERTY	12,953	6
Total Rent from Electric Property (454)	12,953	
Interdepartmental Rents (455):		
NONE		7
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
NONE		8
Total Other Electric Revenues (456)	0	
Amortization of Construction Grants (457):		
NONE		9
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
POWER PRODUCTION EXPENSES			
STEAM POWER GENERATION EXPENSES			
Operation Supervision and Labor (500)	0		1
Fuel (501)	0		2
Operation Supplies and Expenses (502)	0		3
Steam from Other Sources (503)	0		4
Steam Transferred -- Credit (504)	0		5
Maintenance of Steam Production Plant (506)	0		6
Total Steam Power Generation Expenses	0	0	
HYDRAULIC POWER GENERATION EXPENSES			
Operation Supervision and Labor (530)	0		7
Water for Power (531)	0		8
Operation Supplies and Expenses (532)	0		9
Maintenance of Hydraulic Production Plant (535)	0		10
Total Hydraulic Power Generation Expenses	0	0	
OTHER POWER GENERATION EXPENSES			
Operation Supervision and Labor (538)	0		11
Fuel (539)	0		12
Operation Supplies and Expenses (540)	0		13
Maintenance of Other Power Production Plant (543)	0		14
Total Other Power Generation Expenses	0	0	
OTHER POWER SUPPLY EXPENSES			
Purchased Power (545)	2,872,920	2,450,563	15
Other Expenses (546)	0		16
Total Other Power Supply Expenses	2,872,920	2,450,563	
Total Power Production Expenses	2,872,920	2,450,563	
TRANSMISSION EXPENSES			
Operation Supervision and Labor (550)	0		17
Operation Supplies and Expenses (551)	18,065	10,002	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	18,065	10,002	
DISTRIBUTION EXPENSES			
Operation Supervision Expenses (560)	26,801	25,349	20
Line and Station Labor (561)		0	21
Line and Station Supplies and Expenses (562)		0	22
Street Lighting and Signal System Expenses (565)	2,693	1,719	23
Meter Expenses (566)	420	2,636	24
Customer Installations Expenses (567)	1,259	1,147	25
Miscellaneous Distribution Expenses (569)	455	5,191	26
Maintenance of Structures and Equipment (571)	593	263	27
Maintenance of Lines (572)	73,255	98,562	28
Maintenance of Line Transformers (573)	2,350	330	29
Maintenance of Street Lighting and Signal Systems (574)	11,155	5,439	30
Maintenance of Meters (575)	6,634	25	31
Maintenance of Miscellaneous Distribution Plant (576)	4,275	3,829	32
Total Distribution Expenses	129,890	144,490	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	6,039	5,905	33
Accounting and Collecting Labor (902)	33,080	31,603	34
Supplies and Expenses (903)	2,800	3,499	35
Uncollectible Accounts (904)	686	2,260	36
Total Customer Accounts Expenses	42,605	43,267	
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)	21,091	20,431	38
Office Supplies and Expenses (921)	12,276	10,090	39
Administrative Expenses Transferred -- Credit (922)		0	40
Outside Services Employed (923)	17,617	12,530	41
Property Insurance (924)	13,834	13,215	42
Injuries and Damages (925)	7,039	2,031	43
Employee Pensions and Benefits (926)	70,264	69,557	44
Regulatory Commission Expenses (928)		1,873	45
Miscellaneous General Expenses (930)	12,560	18,821	46
Transportation Expenses (933)	7,715	11,831	47
Maintenance of General Plant (935)		0	48
Total Administrative and General Expenses	162,396	160,379	
Total Operation and Maintenance Expenses	3,225,876	2,808,701	

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		81,416	80,492	1
Social Security		16,941	16,553	2
Wisconsin Gross Receipts Tax			0	3
PSC Remainder Assessment		3,587	2,763	4
Other (specify): NONE			0	5
Total tax expense		101,944	99,808	

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			Sauk				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.182230				3
County tax rate	mills		4.223950				4
Local tax rate	mills		5.234390				5
School tax rate	mills		8.489930				6
Voc. school tax rate	mills		1.287460				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		19.417960				10
Less: state credit	mills		1.023492				11
Net tax rate	mills		18.394468				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.234390				14
Combined School Tax Rate	mills		9.777390				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		15.011780				17
Total Tax Rate	mills		19.417960				18
Ratio of Local and School Tax to Total	dec.		0.773087				19
Total tax net of state credit	mills		18.394468				20
Net Local and School Tax Rate	mills		14.220531				21
Utility Plant, Jan. 1	\$	6,070,282	6,070,282				22
Materials & Supplies	\$	81,093	81,093				23
Subtotal	\$	6,151,375	6,151,375				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	6,151,375	6,151,375				26
Assessment Ratio	dec.		0.930730				27
Assessed Value	\$	5,725,269	5,725,269				28
Net Local & School Rate	mills		14.220531				29
Tax Equiv. Computed for Current Year	\$	81,416	81,416				30
Tax Equivalent per 1994 PSC Report	\$	55,411					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	81,416					34

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

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

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

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

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

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
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)	65,351		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	1,737		29
Overhead Conductors and Devices (356)	59,101		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	126,189	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	1,033	145	34
Structures and Improvements (361)	7,412		35
Station Equipment (362)	1,907,202	1,019	36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	238,515	7,065	38
Overhead Conductors and Devices (365)	395,985	731	39
Underground Conduit (366)	60,241	2,769	40
Underground Conductors and Devices (367)	935,032	27,829	41
Line Transformers (368)	788,194	46,649	42
Services (369)	431,313	4,349	43
Meters (370)	143,344	11,252	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	298,126	10,434	47
Total Distribution Plant	5,206,397	112,242	
GENERAL PLANT			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	22,580		49
Office Furniture and Equipment (391)	14,232		50
Computer Equipment (391.1)	29,469		51
Transportation Equipment (392)	210,160	147,752	52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	18,129		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)			65,351 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			1,737 29
Overhead Conductors and Devices (356)			59,101 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	126,189
DISTRIBUTION PLANT			
Land and Land Rights (360)			1,178 34
Structures and Improvements (361)			7,412 35
Station Equipment (362)			1,908,221 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	980		244,600 38
Overhead Conductors and Devices (365)			396,716 39
Underground Conduit (366)			63,010 40
Underground Conductors and Devices (367)	1,950		960,911 41
Line Transformers (368)			834,843 42
Services (369)			435,662 43
Meters (370)	525		154,071 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	1,205		307,355 47
Total Distribution Plant	4,660	0	5,313,979
GENERAL PLANT			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			22,580 49
Office Furniture and Equipment (391)			14,232 50
Computer Equipment (391.1)			29,469 51
Transportation Equipment (392)			357,912 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			18,129 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)	21,803		55
Power Operated Equipment (396)	105,954	1,994	56
Communication Equipment (397)	5,726	654	57
Miscellaneous Equipment (398)	25,051		58
Other Tangible Property (399)	0		59
Total General Plant	453,104	150,400	
Total utility plant in service directly assignable	5,785,690	262,642	
Common Utility Plant Allocated to Electric Department	0		60
Total utility plant in service	5,785,690	262,642	

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)			21,803 55
Power Operated Equipment (396)			107,948 56
Communication Equipment (397)			6,380 57
Miscellaneous Equipment (398)			25,051 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	603,504
Total utility plant in service directly assignable	4,660	0	6,043,672
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	4,660	0	6,043,672

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

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

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

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

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

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Land and Land Rights (350)	0		25
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	0		34
Structures and Improvements (361)	0		35
Station Equipment (362)	0		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	0		38
Overhead Conductors and Devices (365)	113,125		39
Underground Conduit (366)	97,467		40
Underground Conductors and Devices (367)	0		41
Line Transformers (368)	0		42
Services (369)	71,731	28,143	43
Meters (370)	0		44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	2,269		47
Total Distribution Plant	284,592	28,143	
GENERAL PLANT			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	0		49
Office Furniture and Equipment (391)	0		50
Computer Equipment (391.1)	0		51
Transportation Equipment (392)	0		52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	0		54

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			0 34
Structures and Improvements (361)			0 35
Station Equipment (362)			0 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			0 38
Overhead Conductors and Devices (365)			113,125 39
Underground Conduit (366)			97,467 40
Underground Conductors and Devices (367)			0 41
Line Transformers (368)			0 42
Services (369)			99,874 43
Meters (370)			0 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			2,269 47
Total Distribution Plant	0	0	312,735
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	284,592	28,143
Common Utility Plant Allocated to Electric Department	0	60
Total utility plant in service	284,592	28,143

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	312,735
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	0	0	312,735

TRANSMISSION AND DISTRIBUTION LINES

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

RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)
Customers added on rural lines during year:	1
Farm Customers	2
Nonfarm Customers	3
Total	0 4
Customers on rural lines at end of year:	5
Rural Customers (served at rural rates):	6
Farm	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	8,278	Wednesday	01/31/2007	09:00	3,827	1
February	02	8,512	Thursday	02/08/2007	09:00	3,645	2
March	03	7,881	Monday	03/05/2007	09:00	3,646	3
April	04	7,527	Thursday	04/12/2007	09:00	3,387	4
May	05	8,134	Tuesday	05/29/2007	11:00	3,621	5
June	06	9,235	Tuesday	06/26/2007	11:00	3,961	6
July	07	9,258	Monday	07/09/2007	10:00	4,236	7
August	08	9,453	Thursday	08/02/2007	12:00	4,469	8
September	09	9,125	Wednesday	09/05/2007	12:00	3,754	9
October	10	8,169	Monday	10/08/2007	08:00	3,831	10
November	11	7,977	Thursday	11/15/2007	08:00	3,636	11
December	12	8,078	Tuesday	12/04/2007	08:00	3,691	12
Total		101,627				45,704	

System Name

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

Type of Reading	Supplier
15 minutes integrated	WPPI

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	0	7
Purchases	45,704	8
Interchanges:		9
In (gross)		10
Out (gross)		11
Net	0	12
Transmission for/by others (wheeling):		13
Received		14
Delivered		15
Net	0	16
Total Source of Energy	45,704	17
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	44,141	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility		20
Common (office, shops, garages, etc. serving 2 or more util. depts.)		21
Total Used by Company	0	22
Total Sold and Used	44,141	23
Energy Losses:		
Transmission Losses (if applicable)		24
Distribution Losses	1,563	25
Total Energy Losses	1,563	26
Loss Percentage (% Total Energy Losses of Total Source of Energy)	3.4198%	27
Total Disposition of Energy	45,704	28

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
RESIDENTIAL	RG-1	1,669	14,182	1
Total Sales for Residential Sales		1,669	14,182	
Commercial & Industrial				
COMMERCIAL	CG-1	226	4,129	2
SMALL	CP-1	23	5,613	3
LARGE	CP-2	4	6,016	4
INDUSTRIAL	CP-3	1	14,041	5
Total Sales for Commercial & Industrial		254	29,799	
Public Street & Highway Lighting				
STREET LIGHTING	MG-1	1	160	6
Total Sales for Public Street & Highway Lighting		1	160	
Sales for Resale				
NONE				7
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		1,924	44,141	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		1,248,027	66,100	1,314,127	1
0	0	1,248,027	66,100	1,314,127	
		370,434	19,898	390,332	2
21,547	29,633	451,759	26,170	477,929	3
13,705	16,056	397,947	29,999	427,946	4
48,752	50,401	1,009,794	65,441	1,075,235	5
84,004	96,090	2,229,934	141,508	2,371,442	
		40,615	661	41,276	6
0	0	40,615	661	41,276	
				0	7
0	0	0	0	0	
84,004	96,090	3,518,576	208,269	3,726,845	

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	PDS MAIN		TOWER ST 1		1
Point of Delivery	SUB 1		SUB 3		2
Type of Power Purchased (firm, dump, etc.)	FIRM		FIRM		3
Voltage at Which Delivered	69KV		69KV		4
Point of Metering	PRIMARY		PRIMARY		5
Total of 12 Monthly Maximum Demands -- kW	44,612		22,833		6
Average load factor	66.1718%		60.0909%		7
Total Cost of Purchased Power	1,350,272		632,042		8
Average cost per kWh	0.0627		0.0631		9
On-Peak Hours (if applicable)	10361		4970		10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	877	937	431	454	12
February	813	894	400	430	13
March	807	855	385	398	14
April	750	809	343	352	15
May	842	831	374	351	16
June	920	968	437	410	17
July	1,002	1,127	493	492	18
August	1,095	1,020	537	441	19
September	795	974	372	425	20
October	853	844	410	389	21
November	788	858	383	399	22
December	819	1,072	405	505	23
Total kWh (000)	10,361	11,189	4,970	5,046	24
					25
					26
					27
					28
	(d)		(e)		29
Name of Vendor	TOWER ST 2				29
Point of Delivery	SUB 2				30
Voltage at Which Delivered	FIRM				31
Point of Metering	69KV				32
Type of Power Purchased (firm, dump, etc.)	PRIMARY				33
Total of 12 Monthly Maximum Demands -- kW	45651				34
Average load factor	42.4243%				35
Total Cost of Purchased Power	890,606				36
Average cost per kWh	0.0630				37
On-Peak Hours (if applicable)	7740				38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	39
January	623	504			40
February	609	500			41
March	661	541			42
April	616	516			43
May	670	553			44
June	679	548			45
July	612	510			46
August	771	605			47
September	627	562			48
October	746	588			49
November	665	542			50
December	461	429			51
Total kWh (000)	7,740	6,398			52

PRODUCTION STATISTICS TOTALS

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

PRODUCTION STATISTICS

Particulars
(a)

Plant
(b)

Plant
(c)

Plant
(d)

Plant
(e)

NONE

STEAM PRODUCTION PLANTS

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

Boilers

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

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

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

STEAM PRODUCTION PLANTS (cont.)

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

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

1

HYDRAULIC GENERATING PLANTS

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

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

NONE

HYDRAULIC GENERATING PLANTS (cont.)

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

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

SUBSTATION EQUIPMENT

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

Particulars (a)	Utility Designation				(f)
	(b)	(c)	(d)	(e)	
Name of Substation	PDS MAIN	TOWER 2	TOWER	ST 1	1
Voltage--High Side	69	69	69		2
Voltage--Low Side	12,470	12,470	12,470		3
Num. Main Transformers in Operation	1	1	1		4
Total Capacity of Transformers in kVA	14,000	21,500	21,500		5
Number of Spare Transformers on Hand	0	0	0		6
15-Minute Maximum Demand in kW	4,674	3,995	2,409		7
Dt and Hr of Such Maximum Demand	07/26/2007 18:00	11/07/2007 10:00	07/31/2007 17:00		8 9
Kwh Output	21,550	14,138	10,016		10

SUBSTATION EQUIPMENT (continued)

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

SUBSTATION EQUIPMENT (continued)

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

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	2,036	379	32,436	1
Acquired during year	57	12	850	2
Total	2,093	391	33,286	3
Retired during year	9			4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	2,084	391	33,286	6
Number end of year accounted for as follows:				7
In customers' use	1,930	308	26,391	8
In utility's use	16			9
				10
Locked meters on customers' premises				11
In stock	138	83	6,895	12
Total end of year	2,084	391	33,286	13

STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Sodium Vapor	150	53	24,745	1
Sodium Vapor	250	18	8,404	2
Total		71	33,149	
Ornamental				
Sodium Vapor	150	219	102,249	3
Sodium Vapor	250	42	19,609	4
Sodium Vapor	400	10	4,669	5
Total		271	126,527	
Other				
NONE		0		6
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operating Revenues & Expenses (Page E-01)

General footnotes

The new rates effective June 15, 2006 were in effect for the full year in 2007.

Electric Operation & Maintenance Expenses (Page E-03)

General footnotes

The cost of purchased power has increased significantly during the year resulting in increase in the PCAC.

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.

Account 551, 574, 575, 925: Increase due to change in labor allocation.

Account 923: Increase due to software support fees and other normal fluctuation.

Account 930: Decrease due to normal fluctuation.

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

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

The Village does not have customers outside of the municipal boundary.

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

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

Account 392: Purchase of bucket truck.

Sales of Electricity by Rate Schedule (Page E-14)

General footnotes

PCAC revenues were high during the year reflecting increased wholesale power costs.
