



3013 (02-02-05)

ANNUAL REPORT

OF

Name: REEDSBURG UTILITY COMMISSION

Principal Office: 501 UTILITY COURT
P.O. BOX 230
REEDSBURG, WI 53959-0230

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: REEDSBURG UTILITY COMMISSION

Utility Address: 501 UTILITY COURT
P.O. BOX 230
REEDSBURG, WI 53959-0230

When was utility organized? 9/3/1894

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR DAVID MIKONOWICZ P E

Title: MANAGER

Office Address:

501 UTILITY COURT
P.O. BOX 230
REEDSBURG, WI 53959-0230

Telephone: (608) 524 - 4381

Fax Number: (608) 524 - 2423

E-mail Address: davem@rucls.net

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

Name: ERNIE HIGHLEY

Title:

Office Address: HIGHLEY CONSULTING
3078 EDMONTON DRIVE
SUN PRAIRIE, WI 53590-4278

Telephone: (608) 837 - 3316

Fax Number:

E-mail Address:

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

Name: KELLEY J FORD

Title: COMMISSION PRESIDENT

Office Address:

501 UTILITY COURT
P.O. BOX 230
REEDSBURG, WI 53959-0230

Telephone: (608) 524 - 4381

Fax Number: (608) 524 - 2423

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: JOHN ANDRES

Title: CPA

Office Address: VIRCHOW KRAUSE & CO LLP
TEN TERRACE CT
P.O. BOX 7398
MADISON, WI 53707-7398

Telephone: (800) 362 - 7301

Fax Number: (608) 249 - 8532

E-mail Address:

Date of most recent audit report: 3/12/2008

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

Names and titles of utility management including manager or superintendent:

Name: DAVID MIKONOWICZ P E

Title: MANAGER

Office Address:
501 UTILITY CT
P.O. BOX 230
REEDSBURG, WI 53959-0230

Telephone: (608) 524 - 4381

Fax Number: (608) 524 - 2423

E-mail Address: davem@mwt.net

Name of utility commission/committee: REEDSBURG UTILITY COMMISSION

- Names of members of utility commission/committee:**
MR BARRY BORCHERT, CPA, MEMBER
MR JOHN DEITRICH, VICE PRESIDENT
MR KELLEY FORD, PRESIDENT
MR JAMES KRUEGER, SECRETARY
MR MIKE SLOAT, MEMBER

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)	20,417,700	18,624,379	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	17,323,439	15,448,549	2
Depreciation Expense (403)	907,879	895,693	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	598,135	587,751	5
Total Operating Expenses	18,829,453	16,931,993	
Net Operating Income	1,588,247	1,692,386	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	1,588,247	1,692,386	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	20,810	21,117	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	344,452	264,263	10
Miscellaneous Nonoperating Income (421)	382,915	976,475	11
Total Other Income	748,177	1,261,855	
Total Income	2,336,424	2,954,241	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(52,483)	(52,486)	12
Other Income Deductions (426)	183,095	164,264	13
Total Miscellaneous Income Deductions	130,612	111,778	
Income Before Interest Charges	2,205,812	2,842,463	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	450,808	481,611	14
Amortization of Debt Discount and Expense (428)	23,715	28,885	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	1,980	1,573	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	476,503	512,069	
Net Income	1,729,309	2,330,394	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	17,945,243	15,614,849	20
Balance Transferred from Income (433)	1,729,309	2,330,394	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)	19,674,552	17,945,243	

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	20,417,700		20,417,700	1
Total (Acct. 400):	20,417,700	0	20,417,700	
Operation and Maintenance Expense (401-402):				
Derived	17,323,439		17,323,439	2
Total (Acct. 401-402):	17,323,439	0	17,323,439	
Depreciation Expense (403):				
Derived	907,879		907,879	3
Total (Acct. 403):	907,879	0	907,879	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	598,135		598,135	5
Total (Acct. 408):	598,135	0	598,135	
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:	1,588,247	0	1,588,247	

OTHER INCOME

Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	20,810		20,810	8
Total (Acct. 415-416):	20,810	0	20,810	
Income from Nonutility Operations (417):				
NONE	0		0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	10
Total (Acct. 418):	0	0	0	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
INTEREST ON CD'S & BANK ACCOUNTS	344,452	0	344,452 11
Total (Acct. 419):	344,452	0	344,452
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	[REDACTED]	269,364	269,364 12
Contributed Plant - Electric	[REDACTED]	113,551	113,551 13
NONE	0	0	0 14
Total (Acct. 421):	0	382,915	382,915
TOTAL OTHER INCOME:	365,262	382,915	748,177
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(52,483)	[REDACTED]	(52,483) 15
NONE	0	0	0 16
Total (Acct. 425):	(52,483)	0	(52,483)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	87,138	87,138 17
Depreciation Expense on Contributed Plant - Electric	[REDACTED]	95,487	95,487 18
MEUW LEGISLATIVE LOBBYING	0	470	470 19
Total (Acct. 426):	0	183,095	183,095
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(52,483)	183,095	130,612
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	450,808	[REDACTED]	450,808 20
Total (Acct. 427):	450,808	0	450,808
Amortization of Debt Discount and Expense (428):			
MORTGAGE REVENUE BONDS	23,715	[REDACTED]	23,715 21
Total (Acct. 428):	23,715	0	23,715
Amortization of Premium on Debt--Cr. (429):			
NONE	0	[REDACTED]	0 22
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0	[REDACTED]	0 23
Total (Acct. 430):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	1,980		1,980 24
Total (Acct. 431):	1,980	0	1,980
Interest Charged to Construction--Cr. (432):			
NONE	0		0 25
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	476,503	0	476,503
NET INCOME:	1,529,489	199,820	1,729,309
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	12,517,572	5,427,671	17,945,243 26
Total (Acct. 216):	12,517,572	5,427,671	17,945,243
Balance Transferred from Income (433):			
Derived	1,529,489	199,820	1,729,309 27
Total (Acct. 433):	1,529,489	199,820	1,729,309
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 28
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 29
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 30
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 31
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	14,047,061	5,627,491	19,674,552

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)		33,976			33,976	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
DEPREC PRIVATE SECURITY LIGHTS		12,362			12,362	6
MAINT PRIVATE PARKING LOT LIGHTS		804			804	7
Total costs and expenses	0	13,166	0	0	13,166	
Net income (or loss)	0	20,810	0	0	20,810	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,210,352	19,207,348	0	0	20,417,700	1
Less: interdepartmental sales	0	141,719	0	0	141,719	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	(668)	(5,972)			(6,640)	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	1,211,020	19,071,601	0	0	20,282,621	

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	339,750	11,489	351,239	1
Electric operating expenses	620,363	20,978	641,341	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	17,861	604	18,465	8
Electric utility plant accounts	76,312	2,581	78,893	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	8,198	277	8,475	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	35,929	(35,929)	0	18
All other accounts			0	19
Total Payroll	1,098,413	0	1,098,413	

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	7.6	1
Electric	13.1	2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	35,553,532	34,691,617	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	11,290,624	10,345,527	2
Net Utility Plant	24,262,908	24,346,090	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	24,262,908	24,346,090	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	260,831	223,962	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	70,860	58,498	6
Net Nonutility Property	189,971	165,464	
Investment in Municipality (123)	2,400,000	2,100,000	7
Other Investments (124)	1,128,380	914,794	8
Special Funds (125-128)	1,661,275	1,238,821	9
Total Other Property and Investments	5,379,626	4,419,079	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	228,013	96,139	10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)	717,085	45,211	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	1,719,276	2,496,955	15
Other Accounts Receivable (143)	364,014	301,751	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	401,477	438,576	18
Materials and Supplies (151-163)	413,060	385,538	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)	37,423	28,193	21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	3,880,348	3,792,363	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	120,987	144,702	24
Other Deferred Debits (182-186)	0	0	25
Total Deferred Debits	120,987	144,702	
Total Assets and Other Debits	33,643,869	32,702,234	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,742,928	1,742,928	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	19,674,552	17,945,243	28
Total Proprietary Capital	21,417,480	19,688,171	
LONG-TERM DEBT			
Bonds (221-222)	8,560,000	9,365,000	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	122,114	132,274	31
Total Long-Term Debt	8,682,114	9,497,274	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	1,565,560	1,607,202	33
Payables to Municipality (233)	200,332	152,226	34
Customer Deposits (235)	59,016	33,916	35
Taxes Accrued (236)	505,904	499,277	36
Interest Accrued (237)	52,845	51,840	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)		189	40
Miscellaneous Current and Accrued Liabilities (242)	170,754	177,422	41
Total Current and Accrued Liabilities	2,554,411	2,522,072	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	989,864	994,717	44
Total Deferred Credits	989,864	994,717	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	33,643,869	32,702,234	

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	9,792,464	0	0	24,899,153	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)	5,704,062	0	0	22,458,380	2
Utility Plant in Service - Contributed Plant (101.2)	4,539,909	0	0	2,836,728	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)				14,453	9
Total Utility Plant	10,243,971	0	0	25,309,561	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	1,821,369	0	0	7,755,290	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	669,552	0	0	1,044,413	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					12
Accumulated Provision for Depreciation of Property Held for Future Use (113)					13
Accumulated Provision for Amortization of Utility Plant in Service (114)					14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					15
Accumulated Provision for Amortization of Property Held for Future Use (116)					16
Total Accumulated Provision	2,490,921	0	0	8,799,703	
Net Utility Plant	7,753,050	0	0	16,509,858	

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

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

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	1,702,443	7,120,932			8,823,375	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	131,927	775,952			907,879	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	14,596				14,596	6
Accruals charged other						7
accounts (specify):						8
Clearing Accounts	10,081	10,803			20,884	9
Salvage	4,167	21,200			25,367	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	160,771	807,955	0	0	968,726	16
Debits during year						17
Book cost of plant retired	14,592	160,957			175,549	18
Cost of removal	2,342	12,644			14,986	19
Other debits (specify):						20
Transfer reserve on customer					0	
financed plant	24,911				24,911	
					0	23
					0	24
Total debits	41,845	173,601	0	0	215,446	25
Balance end of year (111.1)	1,821,369	7,755,286	0	0	9,576,655	26

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

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

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	566,194	955,958			1,522,152	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	87,138	95,487			182,625	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	599	37			636	10
Other credits (specify):						11
Transfer Reserve on Customer					0	12
Financed Plant	24,914				24,914	13
					0	14
					0	15
Total credits	112,651	95,524	0	0	208,175	16
Debits during year						17
Book cost of plant retired	9,244	5,740			14,984	18
Cost of removal	49	1,329			1,378	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
Total debits	9,293	7,069	0	0	16,362	25
Balance end of year (111.1)	669,552	1,044,413	0	0	1,713,965	26

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
PRIVATE SECURITY LIGHTS	223,962	41,301	4,432	260,831	3
Total Nonutility Property (121)	223,962	41,301	4,432	260,831	
Less accum. prov. depr. & amort. (122)	58,498	16,794	4,432	70,860	4
 Net Nonutility Property	 165,464	 24,507	 0	 189,971	

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			378,871		378,871	354,686	3
Total Electric Utility					378,871	354,686	

Account	Total End of Year	Amount Prior Year	
Electric utility total	378,871	354,686	1
Water utility (154)	34,189	30,852	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	413,060	385,538	

**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)				
AMORT. LOSS ON REAQUIRED DEBT	7,547	428	0	1
DEBT DISCOUNT MORT REV BONDS	16,168	428	120,987	2
Total			120,987	
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	1,742,928	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>1,742,928</u></u>	

BONDS (ACCTS. 221 AND 222)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
2000 MORTGAGE REVENUE BOND WA	02/01/2000	12/01/2020	5.53%	1,370,000	1
2000 MORTGAGE REVENUE BOND EL	12/01/2000	12/01/2020	5.51%	2,280,000	2
2002 MORTGAGE REVENUE BOND EL	09/16/2002	12/01/2020	4.64%	910,000	3
2003 MORTGAGE REVENUE BOND EL	05/15/2003	12/01/2023	4.20%	3,000,000	4
2004 MORTGAGE REVENUE BOND EL	04/01/2004	12/01/2010	3.95%	1,000,000	5
Total Bonds (Account 221):				8,560,000	
Total Reacquired Bonds (Account 222)				0	6

Net amount of bonds outstanding December 31: 8,560,000

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)	
Other Long-Term Debt (224)					
PENSION FUND LIABILITY-CITY	12/12/2003	12/01/2008	3.07%	122,114	1
Total for Account 224				122,114	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	499,277	1
Accruals:		
Charged water department expense	150,204	2
Charged electric department expense	447,932	3
Charged sewer department expense	4,044	4
Other (explain):		
NONE		5
Total Accruals and other credits	602,180	
Taxes paid during year:		
County, state and local taxes	501,438	6
Social Security taxes	74,672	7
PSC Remainder Assessment	19,443	8
Other (explain):		
NONE		9
Total payments and other debits	595,553	
Balance end of year	505,904	

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)					
NONE	0			0	1
2000 ELECTRIC MORTGAGE REVENUE BOND	10,609	127,181	127,312	10,478	2
1998 MORTGAGE REVENUE BOND	1,918	21,099	23,017	0	3
2000 WATER MORTGAGE REVENUE BOND	19,088	75,454	76,351	18,191	4
2002 MORTGAGE REVENUE BOND	3,750	44,840	45,000	3,590	5
2003 MORTGAGE REVENUE BOND	10,673	127,935	128,073	10,535	6
2004 ELECTRIC REVENUE BOND	3,621	43,129	43,458	3,292	7
Subtotal	49,659	439,638	443,211	46,086	
Advances from Municipality (223)					
NONE	0			0	8
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	9
PENSION FUND LIABILITY	0	11,170	7,644	3,526	10
Subtotal	0	11,170	7,644	3,526	
Notes Payable (231)					
CUSTOMER DEPOSITS	2,181	1,980	928	3,233	11
Subtotal	2,181	1,980	928	3,233	
Total	51,840	452,788	451,783	52,845	

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):		
INVESTMENT IN CONNECT REEDSBURG	2,400,000	1
Total (Acct. 123):	2,400,000	
Other Investments (124):		
INVESTMENT IN ATC	1,070,003	2
ATC-DIVIDENDS	56,314	3
SPECIAL ASSESSMENTS	2,063	4
Total (Acct. 124):	1,128,380	
Sinking Funds (125):		
WATER-BAIRD RESERVE	89,206	5
ELECTRIC MRB RESERVE	879,425	6
ELECTRIC MRB PRINCIPAL/INTEREST	440,273	7
WATER MRB RESERVE	81,998	8
WATER MRB PRINCIPAL/INTEREST	75,451	9
HEALTH INS RESERVE	61,926	10
WATER IMPACT FEES	32,996	11
Total (Acct. 125):	1,661,275	
Depreciation Fund (126):		
NONE		12
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		13
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE		14
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		15
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		16
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	85,095	17
Electric	1,634,181	18
Sewer (Regulated)		19
Other (specify):		

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)		Balance End of Year (b)
Customer Accounts Receivable (142):		
NONE		20
Total (Acct. 142):		1,719,276
Other Accounts Receivable (143):		
Sewer (Non-regulated)	263,464	21
Merchandising, jobbing and contract work	13,317	22
Other (specify):		
BUG TUSSEL WIRELESS	1,667	23
CHARTER COMMUNICATIONS	17,645	24
VERIZON NORTH	27,921	25
WPPI	40,000	26
Total (Acct. 143):		364,014
Receivables from Municipality (145):		
SEWER JOINT BILLING EXPENSE	121,303	27
PUBLIC FIRE PROTECTION	272,774	28
CONNECT REEDSBURG-OPERATING EXPENSES	7,400	29
Total (Acct. 145):		401,477
Prepayments (165):		
NONE		30
Total (Acct. 165):		0
Extraordinary Property Losses (182):		
NONE		31
Total (Acct. 182):		0
Preliminary Survey and Investigation Charges (183):		
NONE		32
Total (Acct. 183):		0
Clearing Accounts (184):		
NONE		33
Total (Acct. 184):		0
Temporary Facilities (185):		
NONE		34
Total (Acct. 185):		0
Miscellaneous Deferred Debits (186):		
NONE		35
Total (Acct. 186):		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)	
Payables to Municipality (233):		
SEWER COLLECTIONS	200,332	36
Total (Acct. 233):	200,332	
Other Deferred Credits (253):		
Regulatory Liability	839,764	37
DSM	58,684	38
WPPI-ADVANCE FUNDING	250	39
COMMITTMENT TO COMMUNITY	91,166	40
Total (Acct. 253):	989,864	

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)	5,608,368	22,306,000	0	0	27,914,368	1
Materials and Supplies	32,520	366,778	0	0	399,298	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation (111.1)	1,761,906	7,438,109	0	0	9,200,015	4
Customer Advances for Construction					0	5
Regulatory Liability	273,958	592,047	0	0	866,005	6
					0	7
Average Net Rate Base	3,605,024	14,642,622	0	0	18,247,646	
Net Operating Income	290,632	1,297,615	0	0	1,588,247	8
Net Operating Income as a percent of Average Net Rate Base	8.06%	8.86%	N/A	N/A	8.70%	

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	282,259	609,988	0	0	892,247	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	16,602	35,881	0	0	52,483	3
Other (specify):						
NONE					0	4
Balance End of Year	265,657	574,107	0	0	839,764	

FINANCIAL SECTION FOOTNOTES

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

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

237 This is interest on customer deposits per head note on F-18.

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

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$10,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

143 WPPI Energy Conservation Projects, joint trenching and cable installations, sewer collections due from the City of Reedsburg and various billings under 10,000 for utility material and labor.

145 Allocation of 2007 joint metering cost to sewer utility and 2007 Public Fire Protection charge to the City of Reedsburg.

233 Payable to Municipality represents sewer billings due the City of Reedsburg.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	1,170,453	1,122,146	1
Total Sales of Water	1,170,453	1,122,146	
Other Operating Revenues			
Forfeited Discounts (470)	2,426	2,421	2
Miscellaneous Service Revenues (471)	0	1,363	3
Rents from Water Property (472)	27,985	20,570	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	9,488	9,742	6
Total Other Operating Revenues	39,899	34,096	
Total Operating Revenues	1,210,352	1,156,242	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	18,495	16,990	7
Pumping Expenses (620-633)	116,777	112,391	8
Water Treatment Expenses (640-652)	44,909	62,339	9
Transmission and Distribution Expenses (660-678)	216,159	209,302	10
Customer Accounts Expenses (901-905)	58,265	57,541	11
Sales Expenses (910)	5,675	5,548	12
Administrative and General Expenses (920-932)	177,309	187,782	13
Total Operation and Maintenance Expenses	637,589	651,893	
Other Operating Expenses			
Depreciation Expense (403)	131,927	125,475	14
Amortization Expense (404-407)		0	15
Taxes (408)	150,204	144,534	16
Total Other Operating Expenses	282,131	270,009	
Total Operating Expenses	919,720	921,902	
NET OPERATING INCOME	290,632	234,340	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	2,965	151,937	373,620	4
Commercial	414	102,435	169,883	5
Industrial	33	392,041	299,319	6
Total Metered Sales to General Customers (461)	3,412	646,413	842,822	
Private Fire Protection Service (462)	68		27,020	7
Public Fire Protection Service (463)	1		272,774	8
Other Sales to Public Authorities (464)	46	18,115	27,837	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	3,527	664,528	1,170,453	

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)	272,774	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)	272,774	
Forfeited Discounts (470):		
Customer late payment charges	2,426	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	2,426	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
ALLTEL TOWER RENT	19,469	8
BUG TUSSEL WIRELESS TOWER RENT	6,666	9
CONNECT REEDSBURG RENT	1,850	10
Total Rents from Water Property (472)	27,985	
Interdepartmental Rents (473):		
NONE		11
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	9,488	12
Other (specify): NONE		13
Total Other Water Revenues (474)	9,488	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)	15,982	16,547	1
Operation Labor and Expenses (601)		0	2
Purchased Water (602)		0	3
Miscellaneous Expenses (603)		0	4
Rents (604)		0	5
Maintenance Supervision and Engineering (610)		0	6
Maintenance of Structures and Improvements (611)		0	7
Maintenance of Collecting and Impounding Reservoirs (612)		0	8
Maintenance of Lake, River and Other Intakes (613)		0	9
Maintenance of Wells and Springs (614)	2,513	443	10
Maintenance of Infiltration Galleries and Tunnels (615)		0	11
Maintenance of Supply Mains (616)		0	12
Maintenance of Miscellaneous Water Source Plant (617)		0	13
Total Source of Supply Expenses	18,495	16,990	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	5,851	7,740	14
Fuel for Power Production (621)		0	15
Power Production Labor and Expenses (622)		0	16
Fuel or Power Purchased for Pumping (623)	67,823	63,071	17
Pumping Labor and Expenses (624)	17,459	15,638	18
Expenses Transferred--Credit (625)		0	19
Miscellaneous Expenses (626)	478	1,104	20
Rents (627)		0	21
Maintenance Supervision and Engineering (630)		0	22
Maintenance of Structures and Improvements (631)		0	23
Maintenance of Power Production Equipment (632)		0	24
Maintenance of Pumping Equipment (633)	25,166	24,838	25
Total Pumping Expenses	116,777	112,391	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	2,926	3,870	26
Chemicals (641)	38,682	44,823	27

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
WATER TREATMENT EXPENSES			
Operation Labor and Expenses (642)	2,247	11,922	28
Miscellaneous Expenses (643)		0	29
Rents (644)		0	30
Maintenance Supervision and Engineering (650)		0	31
Maintenance of Structures and Improvements (651)		0	32
Maintenance of Water Treatment Equipment (652)	1,054	1,724	33
Total Water Treatment Expenses	44,909	62,339	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)	28,166	29,868	34
Storage Facilities Expenses (661)	89	0	35
Transmission and Distribution Lines Expenses (662)	7,545	9,561	36
Meter Expenses (663)	8,225	3,435	37
Customer Installations Expenses (664)		0	38
Miscellaneous Expenses (665)	43,756	50,323	39
Rents (666)		0	40
Maintenance Supervision and Engineering (670)	11,702	15,887	41
Maintenance of Structures and Improvements (671)	1,017	232	42
Maintenance of Distribution Reservoirs and Standpipes (672)	4,788	5,089	43
Maintenance of Transmission and Distribution Mains (673)	53,602	48,765	44
Maintenance of Fire Mains (674)		0	45
Maintenance of Services (675)	28,375	27,536	46
Maintenance of Meters (676)	1,543	2,994	47
Maintenance of Hydrants (677)	25,984	14,099	48
Maintenance of Miscellaneous Plant (678)	1,367	1,513	49
Total Transmission and Distribution Expenses	216,159	209,302	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	3,374	2,891	50
Meter Reading Labor (902)	6,410	5,069	51
Customer Records and Collection Expenses (903)	49,149	48,493	52
Uncollectible Accounts (904)	(668)	1,088	53

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Miscellaneous Customer Accounts Expenses (905)		0	54
Total Customer Accounts Expenses	58,265	57,541	
SALES EXPENSES			
Sales Expenses (910)	5,675	5,548	55
Total Sales Expenses	5,675	5,548	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	49,595	53,868	56
Office Supplies and Expenses (921)	34,140	36,906	57
Administrative Expenses Transferred--Credit (922)		0	58
Outside Services Employed (923)	23,507	18,075	59
Property Insurance (924)	6,112	6,676	60
Injuries and Damages (925)	6,501	8,272	61
Employee Pensions and Benefits (926)	47,710	52,274	62
Regulatory Commission Expenses (928)		0	63
Duplicate Charges--Credit (929)		0	64
Miscellaneous General Expenses (930)	3,519	2,547	65
Rents (931)		0	66
Maintenance of General Plant (932)	6,225	9,164	67
Total Administrative and General Expenses	177,309	187,782	
Total Operation and Maintenance Expenses	637,589	651,893	

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		136,356	129,692	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		4,044	4,028	2
Net property tax equivalent		132,312	125,664	
Social Security		16,685	17,720	3
PSC Remainder Assessment		1,207	1,150	4
Other (specify): NONE			0	5
Total tax expense		150,204	144,534	

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		0.181790				3
County tax rate	mills		4.184720				4
Local tax rate	mills		7.923200				5
School tax rate	mills		8.445900				6
Voc. school tax rate	mills		1.284360				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		22.019970				10
Less: state credit	mills		1.356130				11
Net tax rate	mills		20.663840				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.923200				14
Combined School Tax Rate	mills		9.730260				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		17.653460				17
Total Tax Rate	mills		22.019970				18
Ratio of Local and School Tax to Total	dec.		0.801702				19
Total tax net of state credit	mills		20.663840				20
Net Local and School Tax Rate	mills		16.566247				21
Utility Plant, Jan. 1	\$	9,792,464	9,792,464				22
Materials & Supplies	\$	30,852	30,852				23
Subtotal	\$	9,823,316	9,823,316				24
Less: Plant Outside Limits	\$	1,076,443	1,076,443				25
Taxable Assets	\$	8,746,873	8,746,873				26
Assessment Ratio	dec.		0.941015				27
Assessed Value	\$	8,230,939	8,230,939				28
Net Local & School Rate	mills		16.566247				29
Tax Equiv. Computed for Current Year	\$	136,356	136,356				30
Tax Equivalent per 1994 PSC Report	\$	90,634					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	136,356					34

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	6,102		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)	140,592		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	146,694	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	149,880		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	239,633		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	156		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	389,669	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	19,797	24,157	23
Total Water Treatment Plant	19,797	24,157	

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)			6,102	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)		(8,707)	131,885	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	(8,707)	137,987	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)		(34,059)	115,821	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)		(25,012)	214,621	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			156	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	(59,071)	330,598	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			43,954	23
Total Water Treatment Plant	0	0	43,954	

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	29,829		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	1,020,773		26
Transmission and Distribution Mains (343)	1,610,250	125,280	27
Fire Mains (344)	0		28
Services (345)	290,503	37,990	29
Meters (346)	518,842	29,475	30
Hydrants (348)	202,284	55,968	31
Other Transmission and Distribution Plant (349)	481		32
Total Transmission and Distribution Plant	3,672,962	248,713	
GENERAL PLANT			
Land and Land Rights (389)	42,120		33
Structures and Improvements (390)	765,334		34
Office Furniture and Equipment (391)	24,328	907	35
Computer Equipment (391.1)	105,168	15,681	36
Transportation Equipment (392)	103,462	4,614	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	35,612	2,523	39
Laboratory Equipment (395)	2,752		40
Power Operated Equipment (396)	109,604		41
Communication Equipment (397)	3,598		42
SCADA Equipment (397.1)	87,908		43
Miscellaneous Equipment (398)	3,667		44
Other Tangible Property (399)	0		45
Total General Plant	1,283,553	23,725	
Total utility plant in service directly assignable	5,512,675	296,595	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	5,512,675	296,595	

**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)			29,829 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)		(22,838)	997,935 26
Transmission and Distribution Mains (343)	4,105		1,731,425 27
Fire Mains (344)			0 28
Services (345)	1,868		326,625 29
Meters (346)	5,677		542,640 30
Hydrants (348)	597		257,655 31
Other Transmission and Distribution Plant (349)			481 32
Total Transmission and Distribution Plant	12,247	(22,838)	3,886,590
GENERAL PLANT			
Land and Land Rights (389)			42,120 33
Structures and Improvements (390)			765,334 34
Office Furniture and Equipment (391)			25,235 35
Computer Equipment (391.1)	2,345		118,504 36
Transportation Equipment (392)			108,076 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			38,135 39
Laboratory Equipment (395)			2,752 40
Power Operated Equipment (396)			109,604 41
Communication Equipment (397)			3,598 42
SCADA Equipment (397.1)			87,908 43
Miscellaneous Equipment (398)			3,667 44
Other Tangible Property (399)			0 45
Total General Plant	2,345	0	1,304,933
Total utility plant in service directly assignable	14,592	(90,616)	5,704,062
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	14,592	(90,616)	5,704,062

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	20,000		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)	30,862		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	50,862	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	226,243		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	159,160		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	385,403	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)			20,000	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)		8,706	39,568	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	8,706	59,568	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)		34,059	260,302	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)		25,013	184,173	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	59,072	444,475	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			0	23
Total Water Treatment Plant	0	0	0	

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	2,720,474	107,489	27
Fire Mains (344)	0		28
Services (345)	568,180	33,219	29
Meters (346)	0		30
Hydrants (348)	443,071	38,039	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	3,731,725	178,747	
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)	111,799		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	111,799	0	
Total utility plant in service directly assignable	4,279,789	178,747	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	4,279,789	178,747	

**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)		22,839	22,839 26
Transmission and Distribution Mains (343)	5,776		2,822,187 27
Fire Mains (344)			0 28
Services (345)	2,628		598,771 29
Meters (346)			0 30
Hydrants (348)	840		480,270 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	9,244	22,839	3,924,067
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)			111,799 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	111,799
Total utility plant in service directly assignable	9,244	90,617	4,539,909
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	9,244	90,617	4,539,909

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

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	85,652	2.90%	3,864	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	85,652		3,864	
PUMPING PLANT				
Structures and Improvements (321)	67,284	3.20%	3,912	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	150,014	4.40%	9,547	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	135	4.40%	7	14
Other Pumping Equipment (328)	0	4.40%		15
Total Pumping Plant	217,433		13,466	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	19,797	6.00%	2,637	17
Total Water Treatment Plant	19,797		2,637	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	261,555	1.90%	19,178	19
Transmission and Distribution Mains (343)	219,478	1.30%	21,723	20
Fire Mains (344)	0			21
Services (345)	93,377	2.90%	8,948	22
Meters (346)	273,236	5.50%	29,192	23
Hydrants (348)	43,635	2.20%	5,060	24

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314				(1,800)	87,716	4
315					0	5
316					0	6
317					0	7
	0	0	0	(1,800)	87,716	
321				(11,645)	59,551	8
322					0	9
323					0	10
324					0	11
325				(11,469)	148,092	12
326					0	13
327					142	14
328					0	15
	0	0	0	(23,114)	207,785	
331					0	16
332					22,434	17
	0	0	0	0	22,434	
341					0	18
342					280,733	19
343	4,105	783	484		236,797	20
344					0	21
345	1,868	1,000	42		99,499	22
346	5,677		125		296,876	23
348	597	356	3,516		51,258	24

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

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION AND DISTRIBUTION PLANT				
Other Transmission and Distribution Plant (349)	505	5.00%		25
Total Transmission and Distribution Plant	891,786		84,101	
GENERAL PLANT				
Structures and Improvements (390)	120,675	2.90%	22,195	26
Office Furniture and Equipment (391)	7,898	5.80%	1,436	27
Computer Equipment (391.1)	105,042	26.70%	16,010	28
Transportation Equipment (392)	87,947	13.30%	3,955	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	32,763	5.80%	2,140	31
Laboratory Equipment (395)	2,362	5.80%	159	32
Power Operated Equipment (396)	109,605	7.50%		33
Communication Equipment (397)	(758)	15.00%	540	34
SCADA Equipment (397.1)	20,101	6.70%	5,890	35
Miscellaneous Equipment (398)	2,140	5.80%	214	36
Other Tangible Property (399)	0			37
Total General Plant	487,775		52,539	
Total accum. prov. directly assignable	1,702,443		156,607	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	1,702,443		156,607	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					505 25
	12,247	2,139	4,167	0	965,668
390					142,870 26
391					9,334 27
391.1	2,345	203			118,504 28
392					91,902 29
393					0 30
394					34,903 31
395					2,521 32
396					109,605 33
397					(218) 34
397.1					25,991 35
398					2,354 36
399					0 37
	2,345	203	0	0	537,766
	14,592	2,342	4,167	(24,914)	1,821,369
					0 38
	14,592	2,342	4,167	(24,914)	1,821,369

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	2,228	2.90%	1,021	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	2,228		1,021	
PUMPING PLANT				
Structures and Improvements (321)	18,013	3.20%	7,785	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	17,445	4.40%	7,553	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
Total Pumping Plant	35,458		15,338	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	0			17
Total Water Treatment Plant	0		0	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	0	1.90%	217	19
Transmission and Distribution Mains (343)	316,313	1.30%	36,027	20
Fire Mains (344)	0			21
Services (345)	144,531	2.90%	16,921	22
Meters (346)	0			23
Hydrants (348)	63,936	2.20%	10,157	24

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314				1,800	5,049	4
315					0	5
316					0	6
317					0	7
	0	0	0	1,800	5,049	
321				11,645	37,443	8
322					0	9
323					0	10
324					0	11
325				11,469	36,467	12
326					0	13
327					0	14
328					0	15
	0	0	0	23,114	73,910	
331					0	16
332					0	17
	0	0	0	0	0	
341					0	18
342					217	19
343	5,776		540		347,104	20
344					0	21
345	2,628	49	59		158,834	22
346					0	23
348	840				73,253	24

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

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION AND DISTRIBUTION PLANT				
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	524,780		63,322	
GENERAL PLANT				
Structures and Improvements (390)	0			26
Office Furniture and Equipment (391)	0			27
Computer Equipment (391.1)	0			28
Transportation Equipment (392)	0			29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	0			31
Laboratory Equipment (395)	0			32
Power Operated Equipment (396)	0			33
Communication Equipment (397)	0			34
SCADA Equipment (397.1)	3,728	6.67%	7,457	35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	3,728		7,457	
Total accum. prov. directly assignable	566,194		87,138	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	566,194		87,138	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	9,244	49	599	0	579,408
390					0 26
391					0 27
391.1					0 28
392					0 29
393					0 30
394					0 31
395					0 32
396					0 33
397					0 34
397.1					11,185 35
398					0 36
399					0 37
	0	0	0	0	11,185
	9,244	49	599	24,914	669,552
					0 38
	9,244	49	599	24,914	669,552

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			50,667	50,667	1
February			47,514	47,514	2
March			52,701	52,701	3
April			52,197	52,197	4
May			60,036	60,036	5
June			66,245	66,245	6
July			80,183	80,183	7
August			89,869	89,869	8
September			77,926	77,926	9
October			56,424	56,424	10
November			48,808	48,808	11
December			48,092	48,092	12
Total annual pumpage	0	0	730,662	730,662	
Less: Water sold				664,528	13
Volume pumped but not sold				66,134	14
Volume sold as a percent of volume pumped				91%	15
Volume used for water production, water quality and system maintenance				9,281	16
Volume related to equipment/system malfunction				9,000	17
Non-utility volume NOT included in water sales				3,000	18
Total volume not sold but accounted for				21,281	19
Volume pumped but unaccounted for				44,853	20
Percent of water lost				6%	21
If more than 15%, indicate causes:					22
If more than 15%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				3,848	24
Date of maximum: 8/1/2007					25
Cause of maximum:					26
CANNING FACTORIES RUNNING, LAWN WATERING					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				674	27
Date of minimum: 5/20/2007					28
Total KWH used for pumping for the year				784,891	29
If water is purchased: Vendor Name: N/A					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)	
POWER HOUSE	1	260	6	432,000	Yes	1
GRANITE AVENUE	2	250	6	403,200	Yes	2
MYRTLE	3	486	12	1,440,000	Yes	3
LUCKY	4	480	16	1,440,000	Yes	4
NISHAN	6	365	18	1,512,000	Yes	5
WELL #7	7	515	24	1,728,000	Yes	6

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	GRANITE PUMP	LUCKY PUMP HOUSE	MYRTLE PUMP HOUSE	1
Location	101 GRANITE AVENUE	821 LUCKY STREET	433 MYRTLE STREET	2
Purpose	S	P	P	3
Destination	R D	R D	R D	4
Pump Manufacturer	STA-RITE	LAYNE	LAYNE	5
Year Installed	1982	1966	1956	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	285	1,000	1,000	8
Pump Motor or Standby Engine Mfr	STA-RITE	US	US	9 10
Year Installed	1982	1966	1956	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	25	75	75	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	NISHAN PUMP HOUSE	POWER HOUSE	PRESSURE BOOSTER	14
Location	1700 EIGHTH STREET	S WEBB AVENUE	1301 NINETEENTH STREET	15
Purpose	P	S	B	16
Destination	R D	R D	R D	17
Pump Manufacturer	LAYNE	LAYNE	CORNELL	18
Year Installed	1990	1981	1994	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,060	310	50	21
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	US	CORNELL	22 23
Year Installed	1990	1981	1994	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	100	25	15	26

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #7			1
Location	SARAH ROSE LANE			2
Purpose	P			3
Destination	R D			4
Pump Manufacturer	AMERICAN TURBINE			5
Year Installed	2003			6
Type	VERTICAL TURBINE			7
Actual Capacity (gpm)	1,200			8
Pump Motor or Standby Engine Mfr	AMERICAN			9 10
Year Installed	2003			11
Type	ELECTRIC			12
Horsepower	150			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	14TH. STREET	HIGHWAY H	RG. RD/ 8TH ST-MOYER	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	3
Year constructed	1972	2001	1983	4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	137	229	137	6
Total capacity in gallons (actual)	500,000	500,000	500,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	0.0000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	WEBB WATER TOWER		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1939		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	137		6
Total capacity in gallons (actual)	200,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		12
Is a corrosion control chemical used (yes, no)?	Y		13
Is water fluoridated (yes, no)?	Y		14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	3.000	322	0	0	0	322	1
M	D	4.000	34,337	12	1,060	0	33,289	2
M	D	6.000	101,703	976	1,450	0	101,229	3
M	S	6.000	60	0	0	0	60	4
P	D	6.000	1,620	0	0	0	1,620	5
M	D	8.000	83,300	5,601	0	0	88,901	6
M	S	8.000	110	0	0	0	110	7
M	T	8.000	450	0	0	0	450	8
P	D	8.000	7,004	0	0	0	7,004	9
M	D	10.000	40,081	400	0	0	40,481	10
M	S	10.000	150	0	0	0	150	11
M	T	10.000	200	0	0	0	200	12
M	D	12.000	41,712	0	0	0	41,712	13
M	T	12.000	2,700	736	0	0	3,436	14
P	D	12.000	1,800	0	0	0	1,800	15
Total Within Municipality			315,549	7,725	2,510	0	320,764	
M	D	6.000	0	0	0	0	0	16
M	D	12.000	6,205	0	0	0	6,205	17
M	T	12.000	3,074	0	0	0	3,074	18
Total Outside of Municipality			9,279	0	0	0	9,279	
Total Utility			324,828	7,725	2,510	0	330,043	

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	1,867	0	17	0	1,850		1
M	1.000	1,117	90	21	0	1,186		2
M	1.250	38	0	0	0	38		3
M	1.500	69	0	0	0	69		4
M	2.000	102	7	0	0	109		5
M	3.000	5	0	0	0	5		6
M	4.000	15	0	0	0	15		7
M	6.000	48	1	0	0	49		8
M	8.000	8	1	0	0	9		9
M	10.000	2	0	0	0	2		10
Total Utility		3,271	99	38	0	3,332	0	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	3,000	84	66	0	3,018	148	1
0.750	265	20	13	0	272	27	2
1.000	119	12	12	0	119	17	3
1.250	3	0	3	0	0	0	4
1.500	46	1	0	0	47	9	5
2.000	74	0	0	0	74	5	6
3.000	17	0	0	0	17	12	7
4.000	11	1	0	0	12	2	8
6.000	6	0	0	0	6	2	9
Total:	3,541	118	94	0	3,565	222	

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	2,728	216	1	10	0	63	3,018	1
0.750	203	50	4	6	0	9	272	2
1.000	36	68	6	5	0	4	119	3
1.250	0	0	0	0	0	0	0	4
1.500	1	36	2	3	1	4	47	5
2.000	0	42	9	12	5	6	74	6
3.000	0	5	4	3	0	5	17	7
4.000	0	3	4	4	0	1	12	8
6.000	0	2	3	0	0	1	6	9
Total:	2,968	422	33	43	6	93	3,565	

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	5				5	1
Within Municipality	537	21	3	1	556	2
Total Fire Hydrants	542	21	3	1	561	
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:	561
Number of distribution system valves end of year:	1,021
Number of distribution valves operated during year:	450

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

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

677 Painting hydrants and repairs.

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

If Adjustments for any account are nonzero, please explain.

314,321,325,342 Impact Fees transfered to contributed plant.

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

If Adjustments for any account are nonzero, please explain.

314,321,325,342 Impact Fees transfered to contributed plant.

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

If End of Year Balance is less than zero, please explain.

397 Account retirements greater than reserve.

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

396 Rounding difference to nearest dollar.

349 Account overdepreciated.

If Adjustments for any account are nonzero, please explain.

314,321,325 Reserve on contributed plant transfered customer financed plant.

Accumulated Provision for Depreciation - Water --Plant Financed by Contributions-- (Page W-14)

If Adjustments for any account are nonzero, please explain.

314,321,325 Reserve on contributed plant transfered customer financed plant.

Water Mains (Page W-21)

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

Water mains-Utility Funds

Water Services (Page W-22)

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

Water Services-Utility funds.

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

Water services-No record of services not in use.

WATER OPERATING SECTION FOOTNOTES

Meters (Page W-23)

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

Per PSC ruling 185.76 item 6 - When system losses are less than the prescribed percentages under s. PSC 185.85(4), a utility in lieu of testing every meter as required under sub. (1) may satisfy the requirements of this section for 5/8, 3/4 and 1-inch meters by adopting a new meter replacement program that results in each meter being replaced within 20 years of the original date of installation. All 1-inch meters currently in service are in compliance.

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

Yes.

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

Per PSC ruling 185.761 alternative sample-testing plan for in-use meters. (1) As an alternative to testing 100% of meters that require testing under total to be tested of each meter size. This test sample shall be a random selection of the total to be tested and each meter size test shall be conducted independently. If 10% or more of the test sample does not meet the accuracy requirements of s. PSC 185.35, the utility shall test all meters of that size in accordance with s. PSC 185.76. Meters do not have bypass capability. Will be tested in the Spring of 2008.

Hydrants and Distribution System Valves (Page W-24)

Explain all reported Adjustments.

Number of hydrants operated during year off by 1 meter error in rounding.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Electricity			
Sales of Electricity (440-448)	19,143,757	17,429,796	1
Total Sales of Electricity	19,143,757	17,429,796	
Other Operating Revenues			
Forfeited Discounts (450)	21,042	18,090	2
Miscellaneous Service Revenues (451)	4,570	(7,014)	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	33,326	18,377	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	4,653	8,888	7
Total Other Operating Revenues	63,591	38,341	
Total Operating Revenues	19,207,348	17,468,137	
Operation and Maintenance Expenses			
Power Production Expenses (500-557)	15,464,381	13,712,085	8
Transmission Expenses (560-573)	5,138	4,074	9
Distribution Expenses (580-598)	453,692	424,873	10
Customer Accounts Expenses (901-905)	194,638	184,113	11
Sales Expenses (911-916)	12,513	10,644	12
Administrative and General Expenses (920-932)	555,488	460,867	13
Total Operation and Maintenance Expenses	16,685,850	14,796,656	
Other Expenses			
Depreciation Expense (403)	775,952	770,218	14
Amortization Expense (404-407)		0	15
Taxes (408)	447,931	443,217	16
Total Other Expenses	1,223,883	1,213,435	
Total Operating Expenses	17,909,733	16,010,091	
NET OPERATING INCOME	1,297,615	1,458,046	

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	21,042	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	21,042	
Miscellaneous Service Revenues (451):		
RECONNECT CHARGES	4,570	3
Total Miscellaneous Service Revenues (451)	4,570	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
RENT FROM CONNECT REEDSBURG	5,550	5
POLE CONTACTS	27,776	6
Total Rent from Electric Property (454)	33,326	
Interdepartmental Rents (455):		
NONE		7
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
SALES & USE TAX DISCOUNTS	2,357	8
NSF CHECK FEES/MISC	2,296	9
Total Other Electric Revenues (456)	4,653	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Engineering (500)	0	1
Fuel (501)	0	2
Steam Expenses (502)	0	3
Steam from Other Sources (503)	0	4
Steam Transferred -- Credit (504)	0	5
Electric Expenses (505)	0	6
Miscellaneous Steam Power Expenses (506)	0	7
Rents (507)	0	8
Maintenance Supervision and Engineering (510)	0	9
Maintenance of Structures (511)	0	10
Maintenance of Boiler Plant (512)	0	11
Maintenance of Electric Plant (513)	0	12
Maintenance of Miscellaneous Steam Plant (514)	0	13
Total Steam Power Generation Expenses	0	0
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Engineering (535)	0	14
Water for Power (536)	0	15
Hydraulic Expenses (537)	0	16
Electric Expenses (538)	0	17
Miscellaneous Hydraulic Power Generation Expenses (539)	0	18
Rents (540)	0	19
Maintenance Supervision and Engineering (541)	0	20
Maintenance of Structures (542)	0	21
Maintenance of Reservoirs, Dams and Waterways (543)	0	22
Maintenance of Electric Plant (544)	0	23
Maintenance of Miscellaneous Hydraulic Plant (545)	0	24
Total Hydraulic Power Generation Expenses	0	0
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Engineering (546)	0	25
Fuel (547)	0	26
Generation Expenses (548)	0	27

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
POWER PRODUCTION EXPENSES			
OTHER POWER GENERATION EXPENSES			
Miscellaneous Other Power Generation Expenses (549)	0		28
Rents (550)	0		29
Maintenance Supervision and Engineering (551)	0		30
Maintenance of Structures (552)	0		31
Maintenance of Generating and Electric Plant (553)	0		32
Maintenance of Miscellaneous Other Power Generating Plant (554)	0		33
Total Other Power Generation Expenses	0	0	
OTHER POWER SUPPLY EXPENSES			
Purchased Power (555)	15,464,381	13,712,085	34
System Control and Load Dispatching (556)	0		35
Other Expenses (557)	0		36
Total Other Power Supply Expenses	15,464,381	13,712,085	
Total Power Production Expenses	15,464,381	13,712,085	
TRANSMISSION EXPENSES			
Operation Supervision and Engineering (560)	4,439	3,775	37
Load Dispatching (561)	0		38
Station Expenses (562)	0		39
Overhead Line Expenses (563)	0		40
Underground Line Expenses (564)	0		41
Miscellaneous Transmission Expenses (566)	0		42
Rents (567)	0		43
Maintenance Supervision and Engineering (568)	0		44
Maintenance of Structures (569)	0		45
Maintenance of Station Equipment (570)	0		46
Maintenance of Overhead Lines (571)	570	299	47
Maintenance of Underground Lines (572)	129	0	48
Maintenance of Miscellaneous Transmission Plant (573)	0		49
Total Transmission Expenses	5,138	4,074	
DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (580)	41,628	38,355	50

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
DISTRIBUTION EXPENSES			
Load Dispatching (581)		0	51
Station Expenses (582)	23,445	22,689	52
Overhead Line Expenses (583)	394	391	53
Underground Line Expenses (584)	2,320	261	54
Street Lighting and Signal System Expenses (585)	7	0	55
Meter Expenses (586)	30,925	29,098	56
Customer Installations Expenses (587)		0	57
Miscellaneous Distribution Expenses (588)	106,555	105,538	58
Rents (589)	26,612	16,960	59
Maintenance Supervision and Engineering (590)	26,635	24,679	60
Maintenance of Structures (591)	2,800	1,763	61
Maintenance of Station Equipment (592)	15,742	45,559	62
Maintenance of Overhead Lines (593)	97,754	61,023	63
Maintenance of Underground Lines (594)	18,865	19,930	64
Maintenance of Line Transformers (595)	9,269	6,687	65
Maintenance of Street Lighting and Signal Systems (596)	41,166	44,797	66
Maintenance of Meters (597)	4,129	4,115	67
Maintenance of Miscellaneous Distribution Plant (598)	5,446	3,028	68
Total Distribution Expenses	453,692	424,873	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	14,127	13,781	69
Meter Reading Expenses (902)	22,114	22,480	70
Customer Records and Collection Expenses (903)	164,369	150,281	71
Uncollectible Accounts (904)	(5,972)	(2,429)	72
Miscellaneous Customer Accounts Expenses (905)		0	73
Total Customer Accounts Expenses	194,638	184,113	
SALES EXPENSES			
Supervision (911)	9,219	7,948	74
Demonstrating and Selling Expenses (912)	323	700	75
Advertising Expenses (913)	2,449	1,996	76

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SALES EXPENSES			
Miscellaneous Sales Expenses (916)	522	0	77
Total Sales Expenses	12,513	10,644	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	60,887	58,550	78
Office Supplies and Expenses (921)	88,787	95,303	79
Administrative Expenses Transferred -- Credit (922)		0	80
Outside Services Employed (923)	65,613	50,465	81
Property Insurance (924)	14,704	24,789	82
Injuries and Damages (925)	16,963	19,338	83
Employee Pensions and Benefits (926)	227,496	136,256	84
Regulatory Commission Expenses (928)	6	55	85
Duplicate Charges -- Credit (929)		0	86
Miscellaneous General Expenses (930)	29,834	14,165	87
Rents (931)		0	88
Maintenance of General Plant (932)	51,198	61,946	89
Total Administrative and General Expenses	555,488	460,867	
Total Operation and Maintenance Expenses	16,685,850	14,796,656	

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		369,548	369,585	1
Social Security		57,987	51,460	2
Wisconsin Gross Receipts Tax		2,160	4,365	3
PSC Remainder Assessment		18,236	17,807	4
Other (specify): NONE			0	5
Total tax expense		<u>447,931</u>	<u>443,217</u>	

PROPERTY TAX EQUIVALENT (ELECTRIC)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Sauk				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.181790				3
County tax rate	mills		4.184720				4
Local tax rate	mills		7.923200				5
School tax rate	mills		8.445900				6
Voc. school tax rate	mills		1.284360				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		22.019970				10
Less: state credit	mills		1.356130				11
Net tax rate	mills		20.663840				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.923200				14
Combined School Tax Rate	mills		9.730260				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		17.653460				17
Total Tax Rate	mills		22.019970				18
Ratio of Local and School Tax to Total	dec.		0.801702				19
Total tax net of state credit	mills		20.663840				20
Net Local and School Tax Rate	mills		16.566247				21
Utility Plant, Jan. 1	\$	24,899,153	24,899,153				22
Materials & Supplies	\$	354,686	354,686				23
Subtotal	\$	25,253,839	25,253,839				24
Less: Plant Outside Limits	\$	1,548,287	1,548,287				25
Taxable Assets	\$	23,705,552	23,705,552				26
Assessment Ratio	dec.		0.941015				27
Assessed Value	\$	22,307,280	22,307,280				28
Net Local & School Rate	mills		16.566247				29
Tax Equiv. Computed for Current Year	\$	369,548	369,548				30
Tax Equivalent per 1994 PSC Report	\$	214,312					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	369,548					34

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
STEAM PRODUCTION PLANT			
Land and Land Rights (310)	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 \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Land and Land Rights (350)	1,290		25
Structures and Improvements (352)	12,841		26
Station Equipment (353)	232,754		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	155,825		29
Overhead Conductors and Devices (356)	75,474		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	478,184	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	26,244		34
Structures and Improvements (361)	58,838		35
Station Equipment (362)	5,487,165	2,261	36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	841,783	25,962	38
Overhead Conductors and Devices (365)	1,415,703	38,516	39
Underground Conduit (366)	323,251	2,414	40
Underground Conductors and Devices (367)	5,067,910	30,711	41
Line Transformers (368)	2,141,296	36,945	42
Services (369)	936,705	54,315	43
Meters (370)	752,106	20,164	44
Installations on Customers' Premises (371)	7,852		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	942,324	8,652	47
Total Distribution Plant	18,001,177	219,940	
GENERAL PLANT			
Land and Land Rights (389)	126,360		48
Structures and Improvements (390)	2,299,168		49
Office Furniture and Equipment (391)	110,071	2,721	50
Computer Equipment (391.1)	297,828	36,341	51
Transportation Equipment (392)	214,938		52
Stores Equipment (393)	12,577		53
Tools, Shop and Garage Equipment (394)	116,130	33,374	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)			1,290 25
Structures and Improvements (352)			12,841 26
Station Equipment (353)			232,754 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			155,825 29
Overhead Conductors and Devices (356)			75,474 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	478,184
DISTRIBUTION PLANT			
Land and Land Rights (360)			26,244 34
Structures and Improvements (361)			58,838 35
Station Equipment (362)			5,489,426 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	2,143		865,602 38
Overhead Conductors and Devices (365)	4,333		1,449,886 39
Underground Conduit (366)	94		325,571 40
Underground Conductors and Devices (367)	1,887		5,096,734 41
Line Transformers (368)	4,393		2,173,848 42
Services (369)	1,034		989,986 43
Meters (370)	5,711		766,559 44
Installations on Customers' Premises (371)			7,852 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	1,812		949,164 47
Total Distribution Plant	21,407	0	18,199,710
GENERAL PLANT			
Land and Land Rights (389)			126,360 48
Structures and Improvements (390)			2,299,168 49
Office Furniture and Equipment (391)			112,792 50
Computer Equipment (391.1)	27,382		306,787 51
Transportation Equipment (392)	25,772	(6,000)	183,166 52
Stores Equipment (393)			12,577 53
Tools, Shop and Garage Equipment (394)	5,698		143,806 54

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Laboratory Equipment (395)	36,991		55
Power Operated Equipment (396)	273,917	179,341	56
Communication Equipment (397)	186,279		57
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
Total General Plant	3,674,259	251,777	
Total utility plant in service directly assignable	22,153,620	471,717	
 Common Utility Plant Allocated to Electric Department	 0		 60
 Total utility plant in service	 22,153,620	 471,717	

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)			36,991 55
Power Operated Equipment (396)	80,698		372,560 56
Communication Equipment (397)			186,279 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
Total General Plant	139,550	(6,000)	3,780,486
Total utility plant in service directly assignable	160,957	(6,000)	22,458,380
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	160,957	(6,000)	22,458,380

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

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

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

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

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Land and Land Rights (350)	0		25
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	0		34
Structures and Improvements (361)	0		35
Station Equipment (362)	30,329		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	298,290		38
Overhead Conductors and Devices (365)	400,274		39
Underground Conduit (366)	25,786		40
Underground Conductors and Devices (367)	1,574,684	82,344	41
Line Transformers (368)	41,102		42
Services (369)	353,506	31,207	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)	4,946		47
Total Distribution Plant	2,728,917	113,551	
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)			30,329 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	1,088		297,202 38
Overhead Conductors and Devices (365)	2,201		398,073 39
Underground Conduit (366)	48		25,738 40
Underground Conductors and Devices (367)	959		1,656,069 41
Line Transformers (368)			41,102 42
Services (369)	525		384,188 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)	919		4,027 47
Total Distribution Plant	5,740	0	2,836,728
GENERAL PLANT			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			0 49
Office Furniture and Equipment (391)			0 50
Computer Equipment (391.1)			0 51
Transportation Equipment (392)			0 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			0 54

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
GENERAL PLANT		
Laboratory Equipment (395)	0	55
Power Operated Equipment (396)	0	56
Communication Equipment (397)	0	57
Miscellaneous Equipment (398)	0	58
Other Tangible Property (399)	0	59
Total General Plant	0	0
Total utility plant in service directly assignable	2,728,917	113,551
Common Utility Plant Allocated to Electric Department	0	60
Total utility plant in service	2,728,917	113,551

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	5,740	0	2,836,728
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	5,740	0	2,836,728

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

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
STEAM PRODUCTION PLANT				
Structures and Improvements (311)	0			1
Boiler Plant Equipment (312)	0			2
Engines and Engine Driven Generators (313)	0			3
Turbogenerator Units (314)	0			4
Accessory Electric Equipment (315)	0			5
Miscellaneous Power Plant Equipment (316)	0			6
Total Steam Production Plant	0		0	
HYDRAULIC PRODUCTION PLANT				
Structures and Improvements (331)	0			7
Reservoirs, Dams and Waterways (332)	0			8
Water Wheels, Turbines and Generators (333)	0			9
Accessory Electric Equipment (334)	0			10
Miscellaneous Power Plant Equipment (335)	0			11
Roads, Railroads and Bridges (336)	0			12
Total Hydraulic Production Plant	0		0	
OTHER PRODUCTION PLANT				
Structures and Improvements (341)	0			13
Fuel Holders, Producers and Accessories (342)	0			14
Prime Movers (343)	0			15
Generators (344)	0			16
Accessory Electric Equipment (345)	0			17
Miscellaneous Power Plant Equipment (346)	0			18
Total Other Production Plant	0		0	
TRANSMISSION PLANT				
Structures and Improvements (352)	6,291	3.00%	385	19
Station Equipment (353)	133,497	3.30%	7,680	20
Towers and Fixtures (354)	0	2.80%		21
Poles and Fixtures (355)	121,150	2.80%	4,363	22
Overhead Conductors and Devices (356)	42,845	3.20%	2,415	23
Underground Conduit (357)	0			24
Underground Conductors and Devices (358)	0			25

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
331					0 7
332					0 8
333					0 9
334					0 10
335					0 11
336					0 12
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
341					0 13
342					0 14
343					0 15
344					0 16
345					0 17
346					0 18
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
352					6,676 19
353					141,177 20
354					0 21
355					125,513 22
356					45,260 23
357					0 24
358					0 25

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

- | |
|---|
| <p>1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.</p> <p>2. If more than one depreciation rate is used, report the average rate in column (c).</p> |
|---|

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION PLANT				
Roads and Trails (359)	0			26
Total Transmission Plant	303,783		14,843	
DISTRIBUTION PLANT				
Structures and Improvements (361)	25,581	3.00%	1,766	27
Station Equipment (362)	1,672,668	3.20%	175,624	28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	400,860	3.90%	33,294	30
Overhead Conductors and Devices (365)	384,022	3.10%	44,419	31
Underground Conduit (366)	53,093	2.00%	6,488	32
Underground Conductors and Devices (367)	1,100,739	3.30%	167,717	33
Line Transformers (368)	797,323	3.30%	71,199	34
Services (369)	286,941	4.10%	39,499	35
Meters (370)	337,254	5.00%	37,967	36
Installations on Customers' Premises (371)	8,292	5.60%		37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	450,127	5.10%	48,233	39
Total Distribution Plant	5,516,900		626,206	
GENERAL PLANT				
Structures and Improvements (390)	314,757	2.50%	57,479	40
Office Furniture and Equipment (391)	85,649	6.30%	7,020	41
Computer Equipment (391.1)	288,544	20.00%	46,236	42
Transportation Equipment (392)	207,443	15.00%		43
Stores Equipment (393)	5,418	4.00%	503	44
Tools, Shop and Garage Equipment (394)	65,077	6.70%	8,708	45
Laboratory Equipment (395)	18,315	6.70%	2,480	46
Power Operated Equipment (396)	273,917	12.50%	10,803	47
Communication Equipment (397)	41,129	6.70%	12,481	48
Miscellaneous Equipment (398)	0	5.00%		49
Other Tangible Property (399)	0	6.70%		50
Total General Plant	1,300,249		145,710	
Total accum. prov. directly assignable	7,120,932		786,759	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
359					0	26
	0	0	0	0	318,626	
361					27,347	27
362					1,848,292	28
363					0	29
364	2,143	533			431,478	30
365	4,333	1,879			422,229	31
366	94	18	21		59,490	32
367	1,887	343	4,776		1,271,002	33
368	4,393				864,129	34
369	1,034	9,064			316,342	35
370	5,711				369,510	36
371					8,292	37
372					0	38
373	1,812	195	4,652		501,005	39
	21,407	12,032	9,449	0	6,119,116	
390					372,236	40
391					92,669	41
391.1	27,382	612			306,786	42
392	25,772		5,251		186,922	43
393					5,921	44
394	5,698				68,087	45
395					20,795	46
396	80,698		6,500		210,522	47
397					53,610	48
398					0	49
399					0	50
	139,550	612	11,751	0	1,317,548	
	160,957	12,644	21,200	0	7,755,290	

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

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department	0		51
Total accum. prov. for depreciation	<u><u>7,120,932</u></u>		<u><u>786,759</u></u>

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0 51
	160,957	12,644	21,200	0	7,755,290

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

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

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

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

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

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

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION PLANT				
Roads and Trails (359)	0			26
Total Transmission Plant	0		0	
DISTRIBUTION PLANT				
Structures and Improvements (361)	0			27
Station Equipment (362)	2,427	3.20%	971	28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	185,865	3.90%	11,611	30
Overhead Conductors and Devices (365)	163,680	3.10%	12,374	31
Underground Conduit (366)	281	2.00%	516	32
Underground Conductors and Devices (367)	451,172	2.00%	53,307	33
Line Transformers (368)	3,957	3.30%	1,356	34
Services (369)	148,731	4.10%	15,123	35
Meters (370)	0			36
Installations on Customers' Premises (371)	0			37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	(155)	5.10%	229	39
Total Distribution Plant	955,958		95,487	
GENERAL PLANT				
Structures and Improvements (390)	0			40
Office Furniture and Equipment (391)	0			41
Computer Equipment (391.1)	0			42
Transportation Equipment (392)	0			43
Stores Equipment (393)	0			44
Tools, Shop and Garage Equipment (394)	0			45
Laboratory Equipment (395)	0			46
Power Operated Equipment (396)	0			47
Communication Equipment (397)	0			48
Miscellaneous Equipment (398)	0			49
Other Tangible Property (399)	0			50
Total General Plant	0		0	
Total accum. prov. directly assignable	955,958		95,487	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
359					0 26
	0	0	0	0	0
361					0 27
362					3,398 28
363					0 29
364	1,088	244			196,144 30
365	2,201	850			173,003 31
366	48	9	11		751 32
367	959	151	26		503,395 33
368				180	5,493 34
369	525	75		(180)	163,074 35
370					0 36
371					0 37
372					0 38
373	919				(845) 39
	5,740	1,329	37	0	1,044,413
390					0 40
391					0 41
391.1					0 42
392					0 43
393					0 44
394					0 45
395					0 46
396					0 47
397					0 48
398					0 49
399					0 50
	0	0	0	0	0
	5,740	1,329	37	0	1,044,413

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

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department	0		51
Total accum. prov. for depreciation	<u><u>955,958</u></u>		<u><u>95,487</u></u>

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0 51
	5,740	1,329	37	0	1,044,413

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)	42		1	1	42	1
7.2/12.5 kV (12kV)	10				10	2
14.4/24.9 kV (25kV)					0	3
Other:						
NONE					0	4
Underground Lines						
2.4/4.16 kV (4kV)	16				16	5
7.2/12.5 kV (12kV)	25		2		27	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)	5				5	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)	3				3	14
14.4/24.9 kV (25kV)					0	15
Other:						
NONE					0	16
Transmission System						
Pole Lines						
34.5 kV					0	17
69 kV	1				1	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	57	12
Total	57	13
Total customers on rural lines at end of year	57	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	41,571	Tuesday	01/16/2007	08:00	23,133	1
February	02	42,110	Tuesday	02/13/2007	11:00	21,608	2
March	03	40,648	Thursday	03/15/2007	12:00	22,797	3
April	04	39,765	Wednesday	04/04/2007	12:00	20,587	4
May	05	41,657	Thursday	05/24/2007	13:00	21,836	5
June	06	44,190	Monday	06/18/2007	12:00	22,844	6
July	07	47,958	Friday	07/13/2007	15:00	23,563	7
August	08	47,805	Tuesday	08/28/2007	16:00	25,928	8
September	09	45,116	Wednesday	09/05/2007	15:00	22,338	9
October	10	43,143	Monday	10/08/2007	11:00	22,382	10
November	11	40,787	Thursday	11/29/2007	18:00	21,343	11
December	12	41,246	Thursday	12/20/2007	08:00	22,122	12
Total		515,996				270,481	
System Name REEDSBURG UTILITY COMMISSION							

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).

Month (a)	Monthly Peak				Monthly Energy Usage (kWh) (000's) (f)
	kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	
January	01				13
February	02				14
March	03				15
April	04				16
May	05				17
June	06				18
July	07				19
August	08				20
September	09				21
October	10				22
November	11				23
December	12				24
Total	<u>0</u>				<u>0</u>

System Name

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

Type of Reading	Supplier
60 minutes integrated	WISCONSIN PUBLIC POWER INC

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	0	7
Purchases	270,481	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	270,481	17
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	263,645	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility	503	20
Common (office, shops, garages, etc. serving 2 or more util. depts.)	6	21
Total Used by Company	509	22
Total Sold and Used	264,154	23
Energy Losses:		
Transmission Losses (if applicable)		24
Distribution Losses	6,327	25
Total Energy Losses	6,327	26
Loss Percentage (% Total Energy Losses of Total Source of Energy)	2.3392%	27
Total Disposition of Energy	270,481	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)	(e)
Residential Sales				
RESIDENTIAL	RG-1	4,149	39,326	1
Total Sales for Residential Sales		4,149	39,326	
Commercial & Industrial				
SMALL POWER	CP-1	39	11,264	2
LARGE POWER	CP-2	24	43,319	3
INDUSTIAL POWER	CP-3	6	39,260	4
LARGE INDUSTRIAL POWER	CP-4	1	111,892	5
COMMERCIAL & WHOLESALE	GS-1	602	17,558	6
Total Sales for Commercial & Industrial		672	223,293	
Public Street & Highway Lighting				
STREET LIGHTS	MS-1	1	987	7
DUSK TO DAWN LIGHTS	MS-2	48	39	8
Total Sales for Public Street & Highway Lighting		49	1,026	
Sales for Resale				
INTERDEPARTMENTAL SALES	GS-1	1	1,640	9
Total Sales for Sales for Resale		1	1,640	
TOTAL SALES FOR ELECTRICITY		4,871	265,285	

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)	
		3,017,693	525,868	3,543,561	1
0	0	3,017,693	525,868	3,543,561	
37,081	45,249	767,575	152,605	920,180	2
107,680	132,173	2,549,481	591,979	3,141,460	3
90,564	107,824	2,164,400	533,225	2,697,625	4
220,786	253,004	5,469,040	1,501,113	6,970,153	5
		1,334,283	238,292	1,572,575	6
456,111	538,250	12,284,779	3,017,214	15,301,993	
		137,593	13,363	150,956	7
		5,110	418	5,528	8
0	0	142,703	13,781	156,484	
		141,719		141,719	9
0	0	141,719	0	141,719	
456,111	538,250	15,586,894	3,556,863	19,143,757	

PURCHASED POWER STATISTICS

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

Particulars (a)	(b)		(c)		
Name of Vendor	WPPI				1
Point of Delivery	UTILITY SUBSTATION				2
Type of Power Purchased (firm, dump, etc.)	FIRM				3
Voltage at Which Delivered	69 KV				4
Point of Metering	ALLIANT SUBSTATION				5
Total of 12 Monthly Maximum Demands -- kW	515,996				6
Average load factor	71.8069%				7
Total Cost of Purchased Power	15,464,381				8
Average cost per kWh	0.0572				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	11,743	11,389			12
February	10,708	10,901			13
March	11,321	11,476			14
April	10,285	10,302			15
May	11,105	10,731			16
June	11,110	11,734			17
July	11,423	12,140			18
August	13,263	12,665			19
September	10,340	11,998			20
October	11,665	10,716			21
November	10,700	10,643			22
December	9,923	12,199			23
Total kWh (000)	133,586	136,894			24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	Total (b)
Name of Plant	█	1
Unit Identification	█	2
Type of Generation	█	3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?	█	5
Is Exciter & Station Use Metered or Estimated?	█	6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
Load Factor		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?	█	14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)		16
Monthly Net Generation --- kWh (000):		
January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
Total kWh (000)	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)		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)	
Name of Plant	NONE				1
Unit Identification	NONE				2
Type of Generation					3
kWh Net Generation (000)					4
Is Generation Metered or Estimated?					5
Is Exciter & Station Use Metered or Estimated?					6
60-Minute Maximum Demand--kW (est. if not meas.)					7
Date and Hour of Such Maximum Demand					8
Load Factor					9
Maximum Net Generation in Any One Day					10
Date of Such Maximum					11
Number of Hours Generators Operated					12
Maximum Continuous or Dependable Capacity--kW					13
Is Plant Owned or Leased?					14
Total Production Expenses					15
Cost per kWh of Net Generation (\$)					16
Monthly Net Generation --- kWh (000):					17
January					17
February					18
March					19
April					20
May					21
June					22
July					23
August					24
September					25
October					26
November					27
December					28
Total kWh (000)	0				29
Gas Consumed--Therms					30
Average Cost per Therm Burned (\$)					31
Fuel Oil Consumed Barrels (42 gal.)					32
Average Cost per Barrel of Oil Burned (\$)					33
Specific Gravity					34
Average BTU per Gallon					35
Lubricating Oil Consumed--Gallons					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.)					41
Average Cost per Ton (\$)					42
Kind of Coal Used					43
Average BTU per Pound					44
Water Evaporated--Thousands of Pounds					45
Is Water Evaporated, Metered or Estimated?					46
Lbs. of Steam per Lb. of Coal or Equivalent Fuel					47
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.					48
Based on Total Coal Used at Plant					49
Based on Coal Used Solely in Electric Generation					50
Average BTU per kWh Net Generation					51
Total Cost of Fuel (Oil and/or Coal)					52
per kWh Net Generation (\$)					53
					54

STEAM PRODUCTION PLANTS

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

Boilers

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

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			NONE				1
Total						<u><u>0</u></u>	

STEAM PRODUCTION PLANTS (cont.)

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

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

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

Generators						
Year Installed (h)	Voltage (kV) (i)	kWh Generated	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
		by Each Unit Generator During Yr. (000's) (j)	kW (k)	kVA (l)		
Total		0	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					
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	GREDE E	GREDE W	IP 12kV	IP 4kV	MAIN 12 kV	1
Voltage--High Side	69,000	69,000	69,000	69,000	69,000	2
Voltage--Low Side	4,160	4,160	12,470	4,160	12,470	3
Num. Main Transformers in Operation	1	1	1	1	1	4
Total Capacity of Transformers in kVA	5,000	10,000	10,000	7,500	10,000	5
Number of Spare Transformers on Hand	1	0	0	0	0	6
15-Minute Maximum Demand in kW						7
Dt and Hr of Such Maximum Demand						8
Kwh Output						9

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation				
	(h)	(i)	(j)	(k)	
Name of Substation	MAIN 4 kV	NISHAN	WASHBRN	ZOBEL	13
Voltage--High Side	69,000	138,000	69,000	138,000	14
Voltage--Low Side	4,160	12,470	4,160	12,470	15
Num. of Main Transformers in Operation	1	1	1	1	16
Total Capacity of Transformers in kVA	10,000	15,000	5,000	15,000	17
Number of Spare Transformers on Hand	0	0	0	0	18
15-Minute Maximum Demand in kW					19
Dt and Hr of Such Maximum Demand					20
Kwh Output					21

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation				
	(n)	(o)	(p)	(q)	
Name of Substation					22
Voltage--High Side					23
Voltage--Low Side					24
Num. of Main Transformers in Operation					25
Capacity of Transformers in kVA					26
Number of Spare Transformers on Hand					27
15-Minute Maximum Demand in kW					28
Dt and Hr of Such Maximum Demand					29
Kwh Output					30

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	5,131	1,253	145,596	1
Acquired during year	93	22	1,450	2
Total	5,224	1,275	147,046	3
Retired during year	61	3	342	4
Sales, transfers or adjustments increase (decrease)		1	25	5
Number end of year	5,163	1,273	146,729	6
Number end of year accounted for as follows:				7
In customers' use	4,855	1,048	116,465	8
In utility's use	38	24	1,670	9
				10
Locked meters on customers' premises				11
In stock	270	201	28,594	12
Total end of year	5,163	1,273	146,729	13

STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Mercury Vapor	175	60	55,503	1
Sodium Vapor	100	8	4,224	2
Sodium Vapor	150	154	122,293	3
Sodium Vapor	400	52	109,824	4
Total		274	291,844	
Ornamental				
Incandescent	300	4	6,336	5
Mercury Vapor	175	8	7,400	6
Sodium Vapor	70	183	68,023	7
Sodium Vapor	150	34	26,999	8
Sodium Vapor	250	46	60,817	9
Sodium Vapor	300	107	169,488	10
Sodium Vapor	400	139	293,568	11
Sodium Vapor	500	6	15,865	12
Sodium Vapor	800	4	16,896	13
Total		531	665,392	
Other				
NONE		0		14
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

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

592 Decreased due to refurbishing breakers in 2006.

593 Tree trimming and line rebuilding.

923 Increase in audit fees, legal fees and engineering fees.

924 Higher in 2006 due to audit adjustment by insurance company.

926 Utility self insured for portion of health claims. More health claims on electric employees.

932 Decrease due to less janitorial service in 2007.

930 Increase due to increase in dues to various organizaions.

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

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

396 Purchased new bucket truck.

If Adjustments for any account are nonzero, please explain.

392 Received rebate in 2007 for vehicle purchased in 2006.

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

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

371 Account over depreciated.

392 Plant reduced below accumulated depreciation due to receiving rebate in 2007 for vehicle purchased in 2006.

Accumulated Provision for Depreciation - Electric --Plant Financed by Contributions-- (Page E-12)

If End of Year Balance is less than zero, please explain.

373 Negative reserve will be covered by future depreciation accruals.

If Adjustments for any account are nonzero, please explain.

368 & 369 To adjust B.O.Y. balance to general ledger.
