



3013 (02-02-05)

ANNUAL REPORT

OF

Name: TWO RIVERS WATER & LIGHT UTILITY

Principal Office: 1717 E PARK STREET
P.O. BOX 87
TWO RIVERS, WI 54241-0087

For the Year Ended: DECEMBER 31, 2007

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

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

TABLE OF CONTENTS

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

TABLE OF CONTENTS

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

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: TWO RIVERS WATER & LIGHT UTILITY

Utility Address: 1717 E PARK STREET
P.O. BOX 87
TWO RIVERS, WI 54241-0087

When was utility organized? 7/1/1901

Report any change in name:

Effective Date:

Utility Web Site: www.trwaterandlight.com

Utility employee in charge of correspondence concerning this report:

Name: DAVID BUSS
Title: ACCOUNTANT

Office Address:
1717 E PARK STREET
P.O. BOX 87
TWO RIVERS, WI 54241

Telephone: (920) 793 - 5525
Fax Number: (920) 793 - 7272

E-mail Address: davbus@two-rivers.org

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

Name:
Title:

Office Address:

Telephone:
Fax Number:

E-mail Address:

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

Name: FRANK BAUKNECHT
Title: UTILITY COMMITTEE CHAIRPERSON

Office Address:
1717 E PARK STREET
P.O. BOX 87
TWO RIVERS, WI 54241-0087

Telephone: (920) 793 - 5532
Fax Number: (920) 793 - 5563

E-mail Address: frankandchris@charter.net

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: THOMAS KARMAN CPA

Title: VICE PRESIDENT

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

Telephone: (800) 676 - 0829

Fax Number: (920) 436 - 7808

E-mail Address: karmant@schencksolutions.com

Date of most recent audit report: 9/7/2007

Period covered by most recent audit: 01/01/2006-12/31/2006

Names and titles of utility management including manager or superintendent:

Name: MR GREGORY E BUCKLEY

Title: CITY MANAGER

Office Address:
1717 E PARK STREET
P.O. BOX 87
TWO RIVERS, WI 54241

Telephone: (920) 793 - 5532

Fax Number: (920) 793 - 5560

E-mail Address: grebuc@two-rivers.org

Name: THOMAS BUSHMAN

Title: ELECTRIC UTILITY DIRECTOR

Office Address:
1415 LAKE STREET
P.O. BOX 87
TWO RIVERS, WI 54241

Telephone: (920) 793 - 5550

Fax Number: (920) 793 - 5560

E-mail Address: tombus@two-rivers.org

Name: WILLIAM SCOLA

Title: WATER UTILITY DIRECTOR

Office Address:
1717 E PARK STREET
P.O. BOX 87
TWO RIVERS, WI 54241

Telephone: (920) 793 - 5580

Fax Number: (920) 793 - 5560

E-mail Address: bilsco@two-rivers.org

Name of utility commission/committee: TWO RIVERS UTILITIES COMMITTEE

Names of members of utility commission/committee:

MR FRANK BAUKNECHT, CITY COUNCIL MEMBER

MR ANDY JOHNSON, CITY COUNCIL MEMBER

IDENTIFICATION AND OWNERSHIP

Is sewer service rendered by the utility?

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: [REDACTED]

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

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

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	10,104,040	9,503,239	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	8,728,144	8,023,681	2
Depreciation Expense (403)	724,865	485,904	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	450,089	422,489	5
Total Operating Expenses	9,903,098	8,932,074	
Net Operating Income	200,942	571,165	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	200,942	571,165	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	29,934	13,643	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	0	6,471	10
Miscellaneous Nonoperating Income (421)	4,482	3,704	11
Total Other Income	34,416	23,818	
Total Income	235,358	594,983	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(29,202)	(29,202)	12
Other Income Deductions (426)	48,007	46,678	13
Total Miscellaneous Income Deductions	18,805	17,476	
Income Before Interest Charges	216,553	577,507	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	153,995	146,671	14
Amortization of Debt Discount and Expense (428)	7,105	3,136	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	18,346	15,270	17
Other Interest Expense (431)	1,926	3,026	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	181,372	168,103	
Net Income	35,181	409,404	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	10,694,641	10,329,536	20
Balance Transferred from Income (433)	35,181	409,404	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	60,652	25,706	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	18,182	18,593	25
Total Unappropriated Earned Surplus End of Year (216)	10,650,988	10,694,641	

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	10,104,040		10,104,040	1
Total (Acct. 400):	10,104,040	0	10,104,040	
Operation and Maintenance Expense (401-402):				
Derived	8,728,144		8,728,144	2
Total (Acct. 401-402):	8,728,144	0	8,728,144	
Depreciation Expense (403):				
Derived	724,865		724,865	3
Total (Acct. 403):	724,865	0	724,865	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	450,089		450,089	5
Total (Acct. 408):	450,089	0	450,089	
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:	200,942	0	200,942	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	29,934		29,934	8
Total (Acct. 415-416):	29,934	0	29,934	
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):			
NONE	0	0	0 11
Total (Acct. 419):	0	0	0
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	[REDACTED]	139	139 12
Contributed Plant - Electric	[REDACTED]	4,343	4,343 13
NONE	0	0	0 14
Total (Acct. 421):	0	4,482	4,482
TOTAL OTHER INCOME:	29,934	4,482	34,416

MISCELLANEOUS INCOME DEDUCTIONS

Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(29,202)	[REDACTED]	(29,202) 15
NONE	0	0	0 16
Total (Acct. 425):	(29,202)	0	(29,202)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	25,383	25,383 17
Depreciation Expense on Contributed Plant - Electric	[REDACTED]	22,624	22,624 18
NONE	0	0	0 19
Total (Acct. 426):	0	48,007	48,007
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(29,202)	48,007	18,805

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

Derived	153,995	[REDACTED]	153,995 20
Total (Acct. 427):	153,995	0	153,995

Amortization of Debt Discount and Expense (428):

AMORTIZATION OF DEBT EXPENSES-WATER	6,029	[REDACTED]	6,029 21
AMORTIZATION OF DEBT EXPENSES-ELECTRIC	1,076	[REDACTED]	1,076 22
Total (Acct. 428):	7,105	0	7,105

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

NONE	0	[REDACTED]	0 23
Total (Acct. 429):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Interest on Debt to Municipality (430):			
Derived	18,346		18,346 24
Total (Acct. 430):	18,346	0	18,346
Other Interest Expense (431):			
Derived	1,926		1,926 25
Total (Acct. 431):	1,926	0	1,926
Interest Charged to Construction--Cr. (432):			
NONE	0		0 26
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	181,372	0	181,372
NET INCOME:	78,706	(43,525)	35,181
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	8,546,240	2,148,401	10,694,641 27
Total (Acct. 216):	8,546,240	2,148,401	10,694,641
Balance Transferred from Income (433):			
Derived	78,706	(43,525)	35,181 28
Total (Acct. 433):	78,706	(43,525)	35,181
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 29
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
POST PSC REPORT ENTRY FOR 2006 ACTIVITY	60,652	0	60,652 30
Total (Acct. 435)--Debit:	60,652	0	60,652
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 31
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
LIKE KIND DONATIONS-ELECTRIC	18,182	0	18,182 32
Total (Acct. 439)--Debit:	18,182	0	18,182
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	8,546,112	2,104,876	10,650,988

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	7,029	35,712			42,741	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold		4,984			4,984	2
Payroll	734	4,725			5,459	3
Materials	1,193	91			1,284	4
Taxes					0	5
Other (list by major classes):						
TRANSPORTATION/EQUIPMENT	112	968			1,080	6
Total costs and expenses	2,039	10,768	0	0	12,807	
Net income (or loss)	4,990	24,944	0	0	29,934	

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	1,788,139	8,315,901	0	0	10,104,040	1
Less: interdepartmental sales	19,273	51,332	0	0	70,605	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	6,359	46,167			52,526	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	<u>1,762,507</u>	<u>8,218,402</u>	0	0	<u>9,980,909</u>	

DISTRIBUTION OF TOTAL PAYROLL

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	605,374	14,813	620,187	1
Electric operating expenses	600,558	14,695	615,253	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing	3,637	89	3,726	6
Other nonutility expenses			0	7
Water utility plant accounts	489	12	501	8
Electric utility plant accounts	151,932	3,717	155,649	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	27,751	679	28,430	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	34,021	(34,021)	0	18
All other accounts	652	16	668	19
Total Payroll	1,424,414	0	1,424,414	

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	12.5	1
Electric	13.9	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)	25,152,866	25,140,260	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	8,377,543	8,555,408	2
Net Utility Plant	16,775,323	16,584,852	
Utility Plant Acquisition Adjustments (117-118)	0	0	3
Other Utility Plant Adjustments (119)	0	0	4
Total Net Utility Plant	16,775,323	16,584,852	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Special Funds (125-128)	398,247	340,666	9
Total Other Property and Investments	398,247	340,666	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	0	48,110	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	100	100	12
Temporary Cash Investments (136)	0	0	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	887,209	883,878	15
Other Accounts Receivable (143)	257,920	56,785	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	6,779	5,243	18
Materials and Supplies (151-163)	438,528	394,773	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)	0		21
Accrued Utility Revenues (173)	0		22
Miscellaneous Current and Accrued Assets (174)	0		23
Total Current and Accrued Assets	1,590,536	1,388,889	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	15,067	22,172	24
Other Deferred Debits (182-186)	0	99,619	25
Total Deferred Debits	15,067	121,791	
Total Assets and Other Debits	18,779,173	18,436,198	

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)	517,578	517,578	26
Appropriated Earned Surplus (215)	0		27
Unappropriated Earned Surplus (216)	10,650,988	10,694,641	28
Total Proprietary Capital	11,168,566	11,212,219	
LONG-TERM DEBT			
Bonds (221-222)	0	0	29
Advances from Municipality (223)	803,067	280,669	30
Other Long-Term Debt (224)	5,467,736	5,603,127	31
Total Long-Term Debt	6,270,803	5,883,796	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	38,651	31,502	32
Accounts Payable (232)	567,063	558,525	33
Payables to Municipality (233)	0	0	34
Customer Deposits (235)	0	0	35
Taxes Accrued (236)	0	0	36
Interest Accrued (237)	76,459	58,332	37
Matured Long-Term Debt (239)	0	0	38
Matured Interest (240)	0		39
Tax Collections Payable (241)	6,940	4,770	40
Miscellaneous Current and Accrued Liabilities (242)	110,421	130,688	41
Total Current and Accrued Liabilities	799,534	783,817	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	0	2,656	43
Other Deferred Credits (253)	540,270	553,710	44
Total Deferred Credits	540,270	556,366	
OPERATING RESERVES			
Property Insurance Reserve (261)	0		45
Injuries and Damages Reserve (262)	0		46
Pensions and Benefits Reserve (263)	0		47
Miscellaneous Operating Reserves (265)	0		48
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	18,779,173	18,436,198	

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	13,641,127	0	0	11,499,133	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)	10,803,769	0	0	11,204,380	2
Utility Plant in Service - Contributed Plant (101.2)	2,223,281	0	0	698,352	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)	13,514			209,570	9
Total Utility Plant	13,040,564	0	0	12,112,302	
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)	2,661,398	0	0	4,921,203	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	561,721	0	0	233,221	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	3,223,119	0	0	5,154,424	
Net Utility Plant	9,817,445	0	0	6,957,878	

**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)	2,885,782	4,922,691			7,808,473	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	387,112	337,753			724,865	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	15,226				15,226	6
Accruals charged other						7
accounts (specify):						8
Transportation	556	54,985			55,541	9
Salvage	0	0			0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	402,894	392,738	0	0	795,632	16
Debits during year						17
Book cost of plant retired	484,068	344,927			828,995	18
Cost of removal	1,890	49,302			51,192	19
Other debits (specify):						20
Per PSC-cost of removal- Water Plt	141,320				141,320	
					0	
					0	23
					0	24
Total debits	627,278	394,229	0	0	1,021,507	25
Balance end of year (111.1)	2,661,398	4,921,200	0	0	7,582,598	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)	536,338	210,597			746,935	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	25,383	22,624			48,007	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0	0			0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	25,383	22,624	0	0	48,007	16
Debits during year						17
Book cost of plant retired	0	0			0	18
Cost of removal	0	0			0	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.1)	561,721	233,221	0	0	794,942	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
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			330,466		330,466	312,988	3
Total Electric Utility					330,466	312,988	

Account	Total End of Year	Amount Prior Year	
Electric utility total	330,466	312,988	1
Water utility (154)	108,062	81,785	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	438,528	394,773	

**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)				
ELECTRIC SYSTEM REVENUE BONDS	1,076	428	15,067	1
SAFE DRINKING WATER LOAN	6,029	428	0	2
Total			15,067	
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	517,578	1
Changes during year (explain):		2
Balance end of year	<u><u>517,578</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)	
Total Reacquired Bonds (Account 222)				0	1

Net amount of bonds outstanding December 31: 0

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
ADVANCE FROM MUNICIPALITY(WATER)	01/01/2007	01/01/2008	4.28%	92,442	1
ADVANCE FROM MUNICIPALITY(ELECTRIC)	01/01/2007	01/01/2008	4.28%	710,625	2
Total for Account 223				803,067	
Other Long-Term Debt (224)					
G O DEBT WATER	12/31/2004	06/08/2008	3.15%	815,000	3
REVENUE BONDS-ELECTRIC-2006	03/01/2006	05/01/2021	4.00%	765,000	4
SAFE DRINKING WATER LOAN	04/30/2004	01/05/2023	2.37%	3,712,836	5
TO CITY OF TWO RIVERS ELECTRIC	12/21/2004	12/31/2009	4.50%	48,000	6
PARTIAL GO DEBT CITY WATER	06/30/2004	06/30/2008	2.75%	126,900	7
Total for Account 224				5,467,736	
Notes Payable (231)					
CUSTOMER DEPOSITS	01/01/2007	01/01/2008	4.90%	38,651	8
Total for Account 231				38,651	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	184,370	2
Charged electric department expense	265,594	3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	449,964	
Taxes paid during year:		
County, state and local taxes	356,356	6
Social Security taxes	83,264	7
PSC Remainder Assessment	10,344	8
Other (explain):		
NONE		9
Total payments and other debits	449,964	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NEGATIVE CASH BALANC ELECTRIC	0	654	0	654	2
NEGATIVE CASH BALANCE WATER	25,810	17,692	0	43,502	3
Subtotal	25,810	18,346	0	44,156	
Other Long-Term Debt (224)					
SAFE DRINKING WATER LOAN	14,916	88,063	88,344	14,635	4
GO DEBT WATER 815	6,418	25,673	25,673	6,418	5
ELECTRIC SYSTEM REVENUE BONDS	5,580	32,413	32,680	5,313	6
PARTIAL GO DEBT CITY WATER	1,155	4,606	4,607	1,154	7
CITY LOAN AGREEMENT (BIDC)	0	3,240	3,240	0	8
Subtotal	28,069	153,995	154,544	27,520	
Notes Payable (231)					
CUSTOMER DEPOSITS	4,453	1,926	1,596	4,783	9
Subtotal	4,453	1,926	1,596	4,783	
Total	58,332	174,267	156,140	76,459	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
WATER RESTRICTED DEBT RESERVE	186,087	3
ELECTRIC RESTRICTED DEBT RESERVE	76,160	4
Total (Acct. 125):	262,247	
Depreciation Fund (126):		
NONE		5
Total (Acct. 126):	0	
Other Special Funds (128):		
WATER MEMBRANE REPLACEMENT FUND	136,000	6
Total (Acct. 128):	136,000	
Interest Special Deposits (132):		
NONE		7
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		8
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		9
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	150,359	10
Electric	736,850	11
Sewer (Regulated)		12
Other (specify):		
NONE		13
Total (Acct. 142):	887,209	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		14
Merchandising, jobbing and contract work	257,920	15
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)	
Other Accounts Receivable (143):		
NONE		16
Total (Acct. 143):	257,920	
Receivables from Municipality (145):		
DUE FROM TAX FUND	6,779	17
Total (Acct. 145):	6,779	
Prepayments (165):		
NONE		18
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		19
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		20
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		21
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		22
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		23
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		24
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	467,239	25
PUBLIC BENEFIT FUNDS	73,031	26
Total (Acct. 253):	540,270	

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)	11,110,284	10,591,342	0	0	21,701,626	1
Materials and Supplies	94,923	321,727	0	0	416,650	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation (111.1)	2,773,590	4,921,945	0	0	7,695,535	4
Customer Advances for Construction					0	5
Regulatory Liability	359,886	121,953	0	0	481,839	6
					0	7
Average Net Rate Base	8,071,731	5,869,171	0	0	13,940,902	
Net Operating Income	(274,982)	475,924	0	0	200,942	8
Net Operating Income as a percent of						
Average Net Rate Base	-3.41%	8.11%	N/A	N/A	1.44%	

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	370,792	125,649	0	0	496,441	1
Add credits during year:					0	2
Deduct charges:						
Miscellaneous Amortization (425)	21,811	7,391	0	0	29,202	3
Other (specify):					0	4
Balance End of Year	348,981	118,258	0	0	467,239	

FINANCIAL SECTION FOOTNOTES

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

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

143 A/R for Electric utility includes \$250610.91 due from ATC for a portion of the Substation reconstruction and a year end amount due from WPPI of \$4950 and various small amounts from other customers.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	1,772,764	1,777,527	1
Total Sales of Water	1,772,764	1,777,527	
Other Operating Revenues			
Forfeited Discounts (470)	5,376	5,156	2
Miscellaneous Service Revenues (471)	14	875	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	9,985	9,374	6
Total Other Operating Revenues	15,375	15,405	
Total Operating Revenues	1,788,139	1,792,932	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	17,975	13,247	7
Pumping Expenses (620-633)	60,562	64,469	8
Water Treatment Expenses (640-652)	465,497	425,947	9
Transmission and Distribution Expenses (660-678)	272,631	216,323	10
Customer Accounts Expenses (901-905)	83,232	74,988	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-932)	591,744	552,584	13
Total Operation and Maintenance Expenses	1,491,641	1,347,558	
Other Operating Expenses			
Depreciation Expense (403)	387,112	196,398	14
Amortization Expense (404-407)	0	0	15
Taxes (408)	184,368	174,135	16
Total Other Operating Expenses	571,480	370,533	
Total Operating Expenses	2,063,121	1,718,091	
NET OPERATING INCOME	(274,982)	74,841	

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	1	102	446	2
Industrial				3
Total Unmetered Sales to General Customers (460)	1	102	446	
Metered Sales to General Customers (461)				
Residential	4,799	229,950	1,003,849	4
Commercial	376	68,250	217,024	5
Industrial	27	33,057	88,998	6
Total Metered Sales to General Customers (461)	5,202	331,257	1,309,871	
Private Fire Protection Service (462)	32		19,896	7
Public Fire Protection Service (463)	5,172		383,264	8
Other Sales to Public Authorities (464)	26	13,251	40,014	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	3	7,796	19,273	12
Total Sales of Water	10,436	352,406	1,772,764	

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)	383,264	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)	383,264	
Forfeited Discounts (470):		
Customer late payment charges	5,376	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	5,376	
Miscellaneous Service Revenues (471):		
MISCELLANEOUS	14	7
Total Miscellaneous Service Revenues (471)	14	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	9,985	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	9,985	

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)	0		1
Operation Labor and Expenses (601)	0		2
Purchased Water (602)	0		3
Miscellaneous Expenses (603)	7,587	7,582	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)	10,388	5,665	9
Maintenance of Wells and Springs (614)	0		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	17,975	13,247	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	11,619	11,573	14
Fuel for Power Production (621)	0		15
Power Production Labor and Expenses (622)	0		16
Fuel or Power Purchased for Pumping (623)	21,485	19,079	17
Pumping Labor and Expenses (624)	10,958	14,284	18
Expenses Transferred--Credit (625)	0		19
Miscellaneous Expenses (626)	8,132	15,787	20
Rents (627)	0		21
Maintenance Supervision and Engineering (630)	0		22
Maintenance of Structures and Improvements (631)	8,368	3,746	23
Maintenance of Power Production Equipment (632)	0		24
Maintenance of Pumping Equipment (633)	0		25
Total Pumping Expenses	60,562	64,469	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	28,445	28,333	26
Chemicals (641)	25,449	33,746	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)	225,350	206,244	28
Miscellaneous Expenses (643)	111,585	101,059	29
Rents (644)	9,810	10,273	30
Maintenance Supervision and Engineering (650)		0	31
Maintenance of Structures and Improvements (651)	3,877	4,574	32
Maintenance of Water Treatment Equipment (652)	60,981	41,718	33
Total Water Treatment Expenses	465,497	425,947	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)		0	34
Storage Facilities Expenses (661)	14,350	8,804	35
Transmission and Distribution Lines Expenses (662)	35,103	36,945	36
Meter Expenses (663)	12,413	8,369	37
Customer Installations Expenses (664)	4,991	2,281	38
Miscellaneous Expenses (665)	65,124	56,026	39
Rents (666)		1,535	40
Maintenance Supervision and Engineering (670)		0	41
Maintenance of Structures and Improvements (671)		0	42
Maintenance of Distribution Reservoirs and Standpipes (672)	92	468	43
Maintenance of Transmission and Distribution Mains (673)	61,850	34,023	44
Maintenance of Fire Mains (674)		0	45
Maintenance of Services (675)	57,490	48,506	46
Maintenance of Meters (676)	2,563	3,933	47
Maintenance of Hydrants (677)	15,970	15,433	48
Maintenance of Miscellaneous Plant (678)	2,685	0	49
Total Transmission and Distribution Expenses	272,631	216,323	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	13,472	12,611	50
Meter Reading Labor (902)	17,796	16,629	51
Customer Records and Collection Expenses (903)	45,605	43,692	52
Uncollectible Accounts (904)	6,359	2,056	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	83,232	74,988	
SALES EXPENSES			
Sales Expenses (910)		0	55
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	56,118	19,018	56
Office Supplies and Expenses (921)	2,280	3,709	57
Administrative Expenses Transferred--Credit (922)		0	58
Outside Services Employed (923)	166,694	182,910	59
Property Insurance (924)	22,232	22,034	60
Injuries and Damages (925)	29,906	19,083	61
Employee Pensions and Benefits (926)	300,653	286,335	62
Regulatory Commission Expenses (928)	2,231	0	63
Duplicate Charges--Credit (929)		0	64
Miscellaneous General Expenses (930)	11,630	16,982	65
Rents (931)		2,075	66
Maintenance of General Plant (932)		438	67
Total Administrative and General Expenses	591,744	552,584	
Total Operation and Maintenance Expenses	1,491,641	1,347,558	

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		145,426	145,426	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		5,445	5,332	2
Net property tax equivalent		139,981	140,094	
Social Security		42,428	32,370	3
PSC Remainder Assessment		1,959	1,671	4
Other (specify): NONE		0	0	5
Total tax expense		184,368	174,135	

PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Manitowoc				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.187065				3
County tax rate	mills		5.594523				4
Local tax rate	mills		9.449320				5
School tax rate	mills		10.143439				6
Voc. school tax rate	mills		1.546841				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		26.921188				10
Less: state credit	mills		1.832126				11
Net tax rate	mills		25.089062				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.449320				14
Combined School Tax Rate	mills		11.690280				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.139600				17
Total Tax Rate	mills		26.921188				18
Ratio of Local and School Tax to Total	dec.		0.785240				19
Total tax net of state credit	mills		25.089062				20
Net Local and School Tax Rate	mills		19.700941				21
Utility Plant, Jan. 1	\$	13,641,127	13,641,127				22
Materials & Supplies	\$	81,785	81,785				23
Subtotal	\$	13,722,912	13,722,912				24
Less: Plant Outside Limits	\$	243,265	243,265				25
Taxable Assets	\$	13,479,647	13,479,647				26
Assessment Ratio	dec.		0.909218				27
Assessed Value	\$	12,255,938	12,255,938				28
Net Local & School Rate	mills		19.700941				29
Tax Equiv. Computed for Current Year	\$	241,454	241,454				30
Tax Equivalent per 1994 PSC Report	\$	144,134					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	145,426					32 33
Tax equiv. for current year (see note 6)	\$	145,426					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)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	160,767		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	160,767	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	97,579		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	283,564		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	54,911	1,112	20
Total Pumping Plant	436,054	1,112	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	346,993		22
Water Treatment Equipment (332)	4,708,987		23
Total Water Treatment Plant	5,055,980	0	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			160,767 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	160,767
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			97,579 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)	51,215	542,187	774,536 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)	468		55,555 20
Total Pumping Plant	51,683	542,187	927,670
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)	17,105	1,046,515	1,376,403 22
Water Treatment Equipment (332)	359,347	(1,750,284)	2,599,356 23
Total Water Treatment Plant	376,452	(703,769)	3,975,759

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)	10,697		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	270,584		26
Transmission and Distribution Mains (343)	3,359,168	3,403	27
Fire Mains (344)	0		28
Services (345)	580,842	6,050	29
Meters (346)	606,511	14,313	30
Hydrants (348)	321,147		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	5,148,949	23,766	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	19,650		35
Computer Equipment (391.1)	30,278	1,156	36
Transportation Equipment (392)	158,052		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	147,293		39
Laboratory Equipment (395)	52,425	6,585	40
Power Operated Equipment (396)	7,416		41
Communication Equipment (397)	199,936		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	615,050	7,741	
Total utility plant in service directly assignable	11,416,800	32,619	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	11,416,800	32,619	

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)			10,697 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			270,584 26
Transmission and Distribution Mains (343)			3,362,571 27
Fire Mains (344)			0 28
Services (345)	388		586,504 29
Meters (346)	12,228		608,596 30
Hydrants (348)			321,147 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	12,616	0	5,160,099
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			19,650 35
Computer Equipment (391.1)			31,434 36
Transportation Equipment (392)	43,317		114,735 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			147,293 39
Laboratory Equipment (395)			59,010 40
Power Operated Equipment (396)			7,416 41
Communication Equipment (397)			199,936 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	43,317	0	579,474
Total utility plant in service directly assignable	484,068	(161,582)	10,803,769
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	484,068	(161,582)	10,803,769

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

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

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

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

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

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$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)	1,734,210		27
Fire Mains (344)	0		28
Services (345)	290,567		29
Meters (346)	1,500		30
Hydrants (348)	197,004		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	2,223,281	0	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	0	0	
Total utility plant in service directly assignable	2,223,281	0	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	2,223,281	0	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			1,734,210 27
Fire Mains (344)			0 28
Services (345)			290,567 29
Meters (346)			1,500 30
Hydrants (348)			197,004 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	2,223,281
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	2,223,281
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	2,223,281

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)	148,185	1.67%	2,684	3
Wells and Springs (314)	0			4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	148,185		2,684	
PUMPING PLANT				
Structures and Improvements (321)	54,545	2.43%	2,371	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	174,115	4.42%	23,384	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	37,641	4.29%	2,369	15
Total Pumping Plant	266,301		28,124	
WATER TREATMENT PLANT				
Structures and Improvements (331)	320,478	2.50%	21,542	16
Water Treatment Equipment (332)	292,194	3.24%	111,153	17
Total Water Treatment Plant	612,672		132,695	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	252,244	1.86%	5,033	19
Transmission and Distribution Mains (343)	434,880	0.93%	31,261	20
Fire Mains (344)	0			21
Services (345)	180,255	2.09%	12,224	22
Meters (346)	312,115	5.00%	30,378	23
Hydrants (348)	86,197	1.59%	5,106	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					150,869	3
314					0	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	150,869	
321					56,916	8
322					0	9
323					0	10
324					0	11
325	51,215				146,284	12
326					0	13
327					0	14
328	468				39,542	15
	51,683	0	0	0	242,742	
331	17,105				324,915	16
332	359,347	1,890			42,110	17
	376,452	1,890	0	0	367,025	
341					0	18
342					257,277	19
343					466,141	20
344					0	21
345	388				192,091	22
346	12,228				330,265	23
348					91,303	24

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION AND DISTRIBUTION PLANT				
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	1,265,691		84,002	
GENERAL PLANT				
Structures and Improvements (390)	0			26
Office Furniture and Equipment (391)	19,650	5.88%	0	27
Computer Equipment (391.1)	29,858	25.00%	1,576	28
Transportation Equipment (392)	158,051	10.56%	0	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	138,527	5.88%	8,661	31
Laboratory Equipment (395)	44,409	5.88%	3,276	32
Power Operated Equipment (396)	2,502	7.50%	556	33
Communication Equipment (397)	199,936	9.09%	0	34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	592,933		14,069	
Total accum. prov. directly assignable	2,885,782		261,574	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	2,885,782		261,574	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	12,616	0	0	0	1,337,077
390					0 26
391					19,650 27
391.1					31,434 28
392	43,317				114,734 29
393					0 30
394					147,188 31
395					47,685 32
396					3,058 33
397					199,936 34
397.1					0 35
398					0 36
399					0 37
	43,317	0	0	0	563,685
	484,068	1,890	0	0	2,661,398
					0 38
	484,068	1,890	0	0	2,661,398

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)	0			4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	0		0	
PUMPING PLANT				
Structures and Improvements (321)	0			8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	0			12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
Total Pumping Plant	0		0	
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			19
Transmission and Distribution Mains (343)	338,109	0.93%	16,123	20
Fire Mains (344)	0			21
Services (345)	131,694	2.09%	6,052	22
Meters (346)	188	5.00%	75	23
Hydrants (348)	66,347	1.59%	3,133	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					0 4
315					0 5
316					0 6
317					0 7
	0	0	0	0	0
321					0 8
322					0 9
323					0 10
324					0 11
325					0 12
326					0 13
327					0 14
328					0 15
	0	0	0	0	0
331					0 16
332					0 17
	0	0	0	0	0
341					0 18
342					0 19
343					354,232 20
344					0 21
345					137,746 22
346					263 23
348					69,480 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	536,338		25,383
GENERAL PLANT			
Structures and Improvements (390)	0		26
Office Furniture and Equipment (391)	0		27
Computer Equipment (391.1)	0		28
Transportation Equipment (392)	0		29
Stores Equipment (393)	0		30
Tools, Shop and Garage Equipment (394)	0		31
Laboratory Equipment (395)	0		32
Power Operated Equipment (396)	0		33
Communication Equipment (397)	0		34
SCADA Equipment (397.1)	0		35
Miscellaneous Equipment (398)	0		36
Other Tangible Property (399)	0		37
Total General Plant	0		0
Total accum. prov. directly assignable	536,338		25,383
Common Utility Plant Allocated to Water Department	0		38
Total accum. prov. for depreciation	536,338		25,383

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	0	0	0	0	561,721
390					0 26
391					0 27
391.1					0 28
392					0 29
393					0 30
394					0 31
395					0 32
396					0 33
397					0 34
397.1					0 35
398					0 36
399					0 37
	0	0	0	0	0
	0	0	0	0	561,721
					0 38
	0	0	0	0	561,721

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		32,140		32,140	1
February		30,205		30,205	2
March		31,982		31,982	3
April		31,962		31,962	4
May		35,353		35,353	5
June		47,022		47,022	6
July		43,420		43,420	7
August		42,491		42,491	8
September		37,466		37,466	9
October		34,463		34,463	10
November		30,358		30,358	11
December		31,467		31,467	12
Total annual pumpage	0	428,329	0	428,329	
Less: Water sold				352,406	13
Volume pumped but not sold				75,923	14
Volume sold as a percent of volume pumped				82%	15
Volume used for water production, water quality and system maintenance				8,895	16
Volume related to equipment/system malfunction				2,900	17
Non-utility volume NOT included in water sales				61	18
Total volume not sold but accounted for				11,856	19
Volume pumped but unaccounted for				64,067	20
Percent of water lost				15%	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.)				1,831	24
Date of maximum: 6/14/2007					25
Cause of maximum:					26
Hot/ Dry period in late spring.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				895	27
Date of minimum: 11/19/2007					28
Total KWH used for pumping for the year				673,981	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)
-------------------------	--	----------------------------------	--	---	--

NONE

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)	
LAKE MICHIGAN	1	6,126	33	24	1

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	CW1	CW2	CW3	1
Location	CLEAR WELL	CLEAR WELL	CLEAR WELL	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	SIMFLO	SIMFLO	SIMFLO	5
Year Installed	2004	2004	2004	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,440	1,440	1,440	8
Pump Motor or Standby Engine Mfr	US MOTORS	US MOTORS	US MOTORS	9 10
Year Installed	2004	2004	2004	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	75	75	75	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	PUMP1	PUMP2	PUMP3	14
Location	LOW LIFT ROOM	LOW LIFT ROOM	LOW LIFT ROOM	15
Purpose	P	P	P	16
Destination	T	T	T	17
Pump Manufacturer	GOULDS	GOULDS	GOULDS	18
Year Installed	2004	2004	2004	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	1,440	1,440	1,440	21
Pump Motor or Standby Engine Mfr	US MOTORS	US MOTORS	US MOTORS	22 23
Year Installed	2004	2004	2004	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	60	60	60	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	R7	R8	R9	1
Location	RESERVOIR	RESERVOIR	RESERVOIR	2
Purpose	P	S	P	3
Destination	D	D	D	4
Pump Manufacturer	US PUMP	US PUMP	GOULDS	5
Year Installed	1963	1963	1998	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	700	1,500	700	8
Pump Motor or Standby Engine Mfr	US MOTORS	WAUKESHA	US MOTORS	9 10
Year Installed	2002	1963	1998	11
Type	ELECTRIC	NATURAL GAS	ELECTRIC	12
Horsepower	50	85	50	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	EASTSIDE	NORTHEND	SOUTHSIDE	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	ET	3
Year constructed	1936	1963	1939	4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	128	0	128	6
Total capacity in gallons (actual)	500,000	2,000,000	500,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)		LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)		BOOSTER STATION		10
Filters, type (gravity, pressure, other, none)		PRESSURE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)		3.0000		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	1.500	475	0	0	0	475	1
M	D	4.000	30,909	0	0	0	30,909	2
M	D	6.000	210,002	0	0	0	210,002	3
M	D	8.000	44,531	0	0	0	44,531	4
M	D	10.000	20,642	0	0	0	20,642	5
M	D	12.000	57,069	0	0	0	57,069	6
M	T	12.000	11,108	0	0	0	11,108	7
M	D	14.000	4,486	0	0	0	4,486	8
Total Within Municipality			379,222	0	0	0	379,222	
Total Utility			379,222	0	0	0	379,222	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.625	2,940	0	0	0	2,940		1
M	0.750	1,410	0	0	0	1,410		2
M	1.000	1,000	2	1	0	1,001		3
L	1.000	58	0	4	0	54		4
L	1.250	3	0	0	0	3		5
M	1.250	1	0	0	0	1		6
M	1.500	66	0	0	0	66		7
M	2.000	59	0	0	0	59		8
L	2.000	3	0	0	0	3		9
M	4.000	57	0	0	0	57		10
M	6.000	23	0	0	0	23		11
M	8.000	21	0	0	0	21		12
M	10.000	3	0	0	0	3		13
Total Utility		5,644	2	5	0	5,641	0	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	5,310	162	222	0	5,250	42	1
1.000	175	0	24	0	151	5	2
1.500	35	0	0	1	36	0	3
2.000	82	2	0	3	87	7	4
3.000	18	0	0	7	25	0	5
4.000	11	0	0	2	13	0	6
6.000	1	0	0	0	1	1	7
Total:	5,632	164	246	13	5,563	55	

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	4,686	241	1	3	0	319	5,250	1
1.000	17	79	4	5	1	45	151	2
1.500	0	24	2	4	0	6	36	3
2.000	0	41	14	19	2	11	87	4
3.000	0	7	8	2	0	8	25	5
4.000	0	1	6	4	1	1	13	6
6.000	0	1	0	0	0	0	1	7
Total:	4,703	394	35	37	4	390	5,563	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	612				612	2
Total Fire Hydrants	612	0	0	0	612	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

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:	613
Number of distribution system valves end of year:	940
Number of distribution valves operated during year:	512

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.

652...With our new water plant, a larger amount of time is spent on maintenance rather than operations.

673...Shift in expenses due to normal business fluctuations. 2006 had been an out-of-the-ordinary "low" year.

920...Change in employee allocations previously recorded to 923.

925... Increase in Worker Compensation coverage cost.

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

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

City of Two Rivers adopted a resolution freezing payment at 2002 level.

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

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

332...plant retirements were related to the 2006 renovations of our water plant and the finalizing and reclassifications done this year.

If Adjustments for any account are nonzero, please explain.

325...adjustment is a reclassification of plant reported previously in 332 from our plant renovations in finished in 2006.

331...adjustment is a reclassification of plant reported previously in 332 from our plant renovations in finished in 2006.

332...adjustment is a reclassification of plant reported here previously from our plant renovations in finished in 2006.

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

343...additional cost of mains on project closed in previous year. Footages of these mains were reported previously.

Water Services (Page W-22)

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

We have no records that show unused services to 2007.

Meters (Page W-23)

Explain all reported adjustments.

3" meters are hydrant meters not previously reported. All other adjustments are to adjust to our physical inventory.

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

Two years ago, we began the policy of replacing meters every 20 years. That policy continues.

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

Yes

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Electricity			
Sales of Electricity (440-448)	8,247,824	7,640,738	1
Total Sales of Electricity	8,247,824	7,640,738	
Other Operating Revenues			
Forfeited Discounts (450)	12,507	10,813	2
Miscellaneous Service Revenues (451)	6,735	1,660	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	27,941	29,154	5
Interdepartmental Rents (455)	0	4,074	6
Other Electric Revenues (456)	20,894	23,868	7
Total Other Operating Revenues	68,077	69,569	
Total Operating Revenues	8,315,901	7,710,307	
Operation and Maintenance Expenses			
Power Production Expenses (500-557)	6,099,792	5,565,523	8
Transmission Expenses (560-573)	0	0	9
Distribution Expenses (580-598)	365,744	322,727	10
Customer Accounts Expenses (901-905)	159,868	161,421	11
Sales Expenses (911-916)	1,839	2,080	12
Administrative and General Expenses (920-932)	609,260	624,372	13
Total Operation and Maintenance Expenses	7,236,503	6,676,123	
Other Expenses			
Depreciation Expense (403)	337,753	289,506	14
Amortization Expense (404-407)	0	0	15
Taxes (408)	265,721	248,354	16
Total Other Expenses	603,474	537,860	
Total Operating Expenses	7,839,977	7,213,983	
NET OPERATING INCOME	475,924	496,324	

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	12,507	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	12,507	
Miscellaneous Service Revenues (451):		
MISC SERVICE RENTS	6,735	3
Total Miscellaneous Service Revenues (451)	6,735	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
POLE RENTALS	27,941	5
Total Rent from Electric Property (454)	27,941	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
MISC	20,894	7
Total Other Electric Revenues (456)	20,894	

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)	6,099,792	5,565,523	34
System Control and Load Dispatching (556)	0		35
Other Expenses (557)	0		36
Total Other Power Supply Expenses	6,099,792	5,565,523	
Total Power Production Expenses	6,099,792	5,565,523	
TRANSMISSION EXPENSES			
Operation Supervision and Engineering (560)	0		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)	0		47
Maintenance of Underground Lines (572)	0		48
Maintenance of Miscellaneous Transmission Plant (573)	0		49
Total Transmission Expenses	0	0	
DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (580)	0		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)	17,654	9,271	52
Overhead Line Expenses (583)	8,154	5,746	53
Underground Line Expenses (584)	46,827	39,114	54
Street Lighting and Signal System Expenses (585)	841	1,382	55
Meter Expenses (586)	20,753	19,372	56
Customer Installations Expenses (587)	14,867	17,442	57
Miscellaneous Distribution Expenses (588)	158,517	111,626	58
Rents (589)		0	59
Maintenance Supervision and Engineering (590)		0	60
Maintenance of Structures (591)		0	61
Maintenance of Station Equipment (592)	6,427	2,694	62
Maintenance of Overhead Lines (593)	57,521	65,372	63
Maintenance of Underground Lines (594)	1,683	13,855	64
Maintenance of Line Transformers (595)	855	5,732	65
Maintenance of Street Lighting and Signal Systems (596)	27,675	22,739	66
Maintenance of Meters (597)	0	324	67
Maintenance of Miscellaneous Distribution Plant (598)	3,970	8,058	68
Total Distribution Expenses	365,744	322,727	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	16,254	15,215	69
Meter Reading Expenses (902)	21,432	20,170	70
Customer Records and Collection Expenses (903)	76,015	73,391	71
Uncollectible Accounts (904)	46,167	52,645	72
Miscellaneous Customer Accounts Expenses (905)	0	0	73
Total Customer Accounts Expenses	159,868	161,421	
SALES EXPENSES			
Supervision (911)		0	74
Demonstrating and Selling Expenses (912)		0	75
Advertising Expenses (913)	1,839	2,080	76

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SALES EXPENSES			
Miscellaneous Sales Expenses (916)		0	77
Total Sales Expenses	1,839	2,080	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	118,492	116,079	78
Office Supplies and Expenses (921)	7,043	6,028	79
Administrative Expenses Transferred -- Credit (922)	0	0	80
Outside Services Employed (923)	143,860	129,091	81
Property Insurance (924)	18,614	19,916	82
Injuries and Damages (925)	25,817	17,055	83
Employee Pensions and Benefits (926)	211,701	241,074	84
Regulatory Commission Expenses (928)	0	9,091	85
Duplicate Charges -- Credit (929)	0	0	86
Miscellaneous General Expenses (930)	80,183	84,606	87
Rents (931)	0	0	88
Maintenance of General Plant (932)	3,550	1,432	89
Total Administrative and General Expenses	609,260	624,372	
Total Operation and Maintenance Expenses	7,236,503	6,676,123	

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		210,615	194,750	1
Social Security		46,281	46,443	2
Wisconsin Gross Receipts Tax		440	477	3
PSC Remainder Assessment		8,385	6,684	4
Other (specify): NONE			0	5
Total tax expense		265,721	248,354	

PROPERTY TAX EQUIVALENT (ELECTRIC)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Manitowoc				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.187065				3
County tax rate	mills		5.594523				4
Local tax rate	mills		9.449320				5
School tax rate	mills		10.143439				6
Voc. school tax rate	mills		1.546841				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		26.921188				10
Less: state credit	mills		1.832126				11
Net tax rate	mills		25.089062				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.449320				14
Combined School Tax Rate	mills		11.690280				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.139600				17
Total Tax Rate	mills		26.921188				18
Ratio of Local and School Tax to Total	dec.		0.785240				19
Total tax net of state credit	mills		25.089062				20
Net Local and School Tax Rate	mills		19.700941				21
Utility Plant, Jan. 1	\$	11,499,133	11,499,133				22
Materials & Supplies	\$	312,988	312,988				23
Subtotal	\$	11,812,121	11,812,121				24
Less: Plant Outside Limits	\$	54,079	54,079				25
Taxable Assets	\$	11,758,042	11,758,042				26
Assessment Ratio	dec.		0.909218				27
Assessed Value	\$	10,690,623	10,690,623				28
Net Local & School Rate	mills		19.700941				29
Tax Equiv. Computed for Current Year	\$	210,615	210,615				30
Tax Equivalent per 1994 PSC Report	\$	153,107					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
Tax equiv. for current year (see note 5)	\$	210,615					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.
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4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
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	81,951	30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	0	81,951	
DISTRIBUTION PLANT			
Land and Land Rights (360)	13,935		34
Structures and Improvements (361)	0	49,744	35
Station Equipment (362)	652,439	873,262	36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	1,308,350	48,588	38
Overhead Conductors and Devices (365)	1,379,958	22,745	39
Underground Conduit (366)	790,325	7,639	40
Underground Conductors and Devices (367)	721,253	13,785	41
Line Transformers (368)	1,739,750	36,462	42
Services (369)	654,102	7,607	43
Meters (370)	515,373	34,086	44
Installations on Customers' Premises (371)	43,241	4,292	45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	627,187	6,361	47
Total Distribution Plant	8,445,913	1,104,571	
GENERAL PLANT			
Land and Land Rights (389)	11,331		48
Structures and Improvements (390)	327,466		49
Office Furniture and Equipment (391)	107,484		50
Computer Equipment (391.1)	106,024	108,400	51
Transportation Equipment (392)	695,507	281,064	52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	189,689		54

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			81,951 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	81,951
DISTRIBUTION PLANT			
Land and Land Rights (360)			13,935 34
Structures and Improvements (361)			49,744 35
Station Equipment (362)	165,312		1,360,389 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	27,369		1,329,569 38
Overhead Conductors and Devices (365)	14,840		1,387,863 39
Underground Conduit (366)			797,964 40
Underground Conductors and Devices (367)	6,018		729,020 41
Line Transformers (368)		(4,984)	1,771,228 42
Services (369)	3,334		658,375 43
Meters (370)	5,677		543,782 44
Installations on Customers' Premises (371)	3,141		44,392 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	8,970		624,578 47
Total Distribution Plant	234,661	(4,984)	9,310,839
GENERAL PLANT			
Land and Land Rights (389)			11,331 48
Structures and Improvements (390)			327,466 49
Office Furniture and Equipment (391)			107,484 50
Computer Equipment (391.1)			214,424 51
Transportation Equipment (392)	110,266	(42,571)	823,734 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			189,689 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.
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3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Laboratory Equipment (395)	34,888		55
Power Operated Equipment (396)	22,391		56
Communication Equipment (397)	37,612		57
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
Total General Plant	1,532,392	389,464	
Total utility plant in service directly assignable	9,978,305	1,575,986	
Common Utility Plant Allocated to Electric Department	0		60
Total utility plant in service	9,978,305	1,575,986	

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)			34,888 55
Power Operated Equipment (396)		42,571	64,962 56
Communication Equipment (397)			37,612 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
Total General Plant	110,266	0	1,811,590
Total utility plant in service directly assignable	344,927	(4,984)	11,204,380
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	344,927	(4,984)	11,204,380

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)	0	36
Storage Battery Equipment (363)	0	37
Poles, Towers and Fixtures (364)	195,165	38
Overhead Conductors and Devices (365)	193,080	39
Underground Conduit (366)	47,782	40
Underground Conductors and Devices (367)	104,645	41
Line Transformers (368)	0	42
Services (369)	93,435	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)	64,245	47
Total Distribution Plant	698,352	0
GENERAL PLANT		
Land and Land Rights (389)	0	48
Structures and Improvements (390)	0	49
Office Furniture and Equipment (391)	0	50
Computer Equipment (391.1)	0	51
Transportation Equipment (392)	0	52
Stores Equipment (393)	0	53
Tools, Shop and Garage Equipment (394)	0	54

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			0 34
Structures and Improvements (361)			0 35
Station Equipment (362)			0 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			195,165 38
Overhead Conductors and Devices (365)			193,080 39
Underground Conduit (366)			47,782 40
Underground Conductors and Devices (367)			104,645 41
Line Transformers (368)			0 42
Services (369)			93,435 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)			64,245 47
Total Distribution Plant	0	0	698,352
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	698,352	0
Common Utility Plant Allocated to Electric Department	0	60
Total utility plant in service	698,352	0

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)			0 56
Communication Equipment (397)			0 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	698,352
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	0	0	698,352

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)	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	2.94%	1,205
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
	0	0	0	0	0
331					0 7
332					0 8
333					0 9
334					0 10
335					0 11
336					0 12
	0	0	0	0	0
341					0 13
342					0 14
343					0 15
344					0 16
345					0 17
346					0 18
	0	0	0	0	0
352					0 19
353					0 20
354					0 21
355					0 22
356					1,205 23
357					0 24
358					0 25

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION PLANT				
Roads and Trails (359)	0			26
Total Transmission Plant	0		1,205	
DISTRIBUTION PLANT				
Structures and Improvements (361)	0	2.33%	580	27
Station Equipment (362)	479,911	2.63%	26,469	28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	515,445	3.14%	41,458	30
Overhead Conductors and Devices (365)	412,853	2.94%	40,702	31
Underground Conduit (366)	319,419	2.50%	19,859	32
Underground Conductors and Devices (367)	259,080	3.33%	24,164	33
Line Transformers (368)	764,515	3.17%	55,649	34
Services (369)	381,431	3.67%	24,094	35
Meters (370)	327,054	3.33%	17,635	36
Installations on Customers' Premises (371)	8,788	5.00%	2,191	37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	235,027	4.35%	27,221	39
Total Distribution Plant	3,703,523		280,022	
GENERAL PLANT				
Structures and Improvements (390)	201,690	2.33%	7,630	40
Office Furniture and Equipment (391)	107,484	11.88%	0	41
Computer Equipment (391.1)	106,023	11.88%	31,804	42
Transportation Equipment (392)	615,535	7.73%	58,720	43
Stores Equipment (393)	0	5.00%		44
Tools, Shop and Garage Equipment (394)	113,312	4.55%	8,630	45
Laboratory Equipment (395)	29,955	4.17%	1,454	46
Power Operated Equipment (396)	7,557	7.50%	3,276	47
Communication Equipment (397)	37,612	6.67%	0	48
Miscellaneous Equipment (398)	0			49
Other Tangible Property (399)	0			50
Total General Plant	1,219,168		111,514	
Total accum. prov. directly assignable	4,922,691		392,741	

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	1,205
361					580 27
362	165,312	3,071			337,997 28
363					0 29
364	27,369	20,374			509,160 30
365	14,840	11,988			426,727 31
366		416			338,862 32
367	6,018	979			276,247 33
368		5,032			815,132 34
369	3,334	2,266			399,925 35
370	5,677				339,012 36
371	3,141	323			7,515 37
372					0 38
373	8,970	4,853			248,425 39
	234,661	49,302	0	0	3,699,582
390					209,320 40
391					107,484 41
391.1					137,827 42
392	110,266				563,989 43
393					0 44
394					121,942 45
395					31,409 46
396					10,833 47
397					37,612 48
398					0 49
399					0 50
	110,266	0	0	0	1,220,416
	344,927	49,302	0	0	4,921,203

**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>4,922,691</u></u>		<u><u>392,741</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
	344,927	49,302	0	0	4,921,203

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
	0	0	0	0	0
331					0 7
332					0 8
333					0 9
334					0 10
335					0 11
336					0 12
	0	0	0	0	0
341					0 13
342					0 14
343					0 15
344					0 16
345					0 17
346					0 18
	0	0	0	0	0
352					0 19
353					0 20
354					0 21
355					0 22
356					0 23
357					0 24
358					0 25

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION PLANT				
Roads and Trails (359)	0			26
Total Transmission Plant	0		0	
DISTRIBUTION PLANT				
Structures and Improvements (361)	0			27
Station Equipment (362)	0			28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	63,310	3.14%	6,086	30
Overhead Conductors and Devices (365)	52,316	2.94%	5,662	31
Underground Conduit (366)	2,974	2.50%	1,189	32
Underground Conductors and Devices (367)	28,777	3.33%	3,468	33
Line Transformers (368)	0			34
Services (369)	40,360	3.67%	3,419	35
Meters (370)	0	5.00%	0	36
Installations on Customers' Premises (371)	0			37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	22,860	4.35%	2,800	39
Total Distribution Plant	210,597		22,624	
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	210,597		22,624	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
359					0 26
	0	0	0	0	0
361					0 27
362					0 28
363					0 29
364					69,396 30
365					57,978 31
366					4,163 32
367					32,245 33
368					0 34
369					43,779 35
370					0 36
371					0 37
372					0 38
373					25,660 39
	0	0	0	0	233,221
390					0 40
391					0 41
391.1					0 42
392					0 43
393					0 44
394					0 45
395					0 46
396					0 47
397					0 48
398					0 49
399					0 50
	0	0	0	0	0
	0	0	0	0	233,221

**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>210,597</u></u>		<u><u>22,624</u></u>

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0 51
	0	0	0	0	233,221

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)	14	1			15	1
7.2/12.5 kV (12kV)					0	2
14.4/24.9 kV (25kV)					0	3
Other:						
7.6/13.2(13kV)	97				97	4
Underground Lines						
2.4/4.16 kV (4kV)	1				1	5
7.2/12.5 kV (12kV)					0	6
14.4/24.9 kV (25kV)					0	7
Other:						
7.6/13.2(13kV)	12	1			13	8
Primary Distribution System Voltage(s) -- Rural						
Pole Lines						
2.4/4.16 kV (4kV)					0	9
7.2/12.5 kV (12kV)					0	10
14.4/24.9 kV (25kV)					0	11
Other:						
7.6/13.2(13kV)	3				3	12
Underground Lines						
2.4/4.16 kV (4kV)					0	13
7.2/12.5 kV (12kV)					0	14
14.4/24.9 kV (25kV)					0	15
Other:						
NONE					0	16
Transmission System						
Pole Lines						
34.5 kV					0	17
69 kV					0	18
115 kV					0	19
138 kV					0	20
Other:						
NONE					0	21
Underground Lines						
34.5 kV					0	22
69 kV					0	23
115 kV					0	24
138 kV					0	25
Other:						
NONE					0	26

RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers		3
Total	0	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm		7
Nonfarm	21	8
Total	21	9
Customers served at other than rural rates:		10
Farm		11
Nonfarm		12
Total	0	13
Total customers on rural lines at end of year	21	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	16,723	Monday	01/29/2007	11:00	9,062	1
February	02	17,559	Monday	02/05/2007	11:00	8,347	2
March	03	15,856	Wednesday	03/21/2007	11:00	8,262	3
April	04	15,563	Wednesday	04/11/2007	14:00	7,687	4
May	05	15,816	Tuesday	05/15/2007	11:00	7,786	5
June	06	19,780	Wednesday	06/27/2007	14:00	8,509	6
July	07	21,627	Tuesday	07/31/2007	14:00	9,391	7
August	08	22,079	Thursday	08/02/2007	14:00	10,017	8
September	09	20,075	Wednesday	09/05/2007	14:00	8,112	9
October	10	15,920	Monday	10/01/2007	12:00	8,119	10
November	11	16,106	Wednesday	11/28/2007	14:00	7,986	11
December	12	16,177	Monday	12/17/2007	11:00	8,821	12
Total		213,281				102,099	

System Name COLUMBUS ST SUBSTATION

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

Type of Reading	Supplier
15 minutes integrated	WISCONSIN PUBLIC POWER INC. SYSTEM

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	102,098	8
Interchanges:		9
In (gross)		9
Out (gross)		10
Net	0	11
Transmission for/by others (wheeling):		12
Received		12
Delivered		13
Net	0	14
Total Source of Energy	102,098	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	97,861	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	0	23
Total Sold and Used	97,861	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	4,237	27
Total Energy Losses	4,237	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	4.1499%	29
Total Disposition of Energy	102,098	30

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	10
Residential Sales				
PRIVATE AREA LIGHTS	MS-1	51	179	1
RESIDENTIAL RURAL	RG-1	17	158	2
RESIDENTIAL URBAN	RG-1	5,544	36,954	3
Total Sales for Residential Sales		5,612	37,291	
Commercial & Industrial				
SMALL POWER (100KW)	CP-1	13	5,190	4
LARGE POWER (200KW)	CP-2	18	20,869	5
INDUSTRIAL POWER (1000KW)	CP-3	4	15,663	6
COMMERCIAL	GS-1	549	17,461	7
INTERDEPARTMENTAL	GS-1	10	614	8
Total Sales for Commercial & Industrial		594	59,797	
Public Street & Highway Lighting				
STREET LIGHTING	MS-1	2	773	9
Total Sales for Public Street & Highway Lighting		2	773	
Sales for Resale				
NONE				10
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		6,208	97,861	

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)	
		17,175	1,224	18,399	1
		13,537	1,139	14,676	2
		3,285,405	263,949	3,549,354	3
0	0	3,316,117	266,312	3,582,429	
17,032	22,138	357,665	35,192	392,857	4
64,435	78,001	1,336,312	155,135	1,491,447	5
42,982	46,847	933,343	110,558	1,043,901	6
34,076	0	1,396,206	125,377	1,521,583	7
1,117	1,422	47,004	4,328	51,332	8
159,642	148,408	4,070,530	430,590	4,501,120	
		159,037	5,238	164,275	9
0	0	159,037	5,238	164,275	
				0	10
0	0	0	0	0	
159,642	148,408	7,545,684	702,140	8,247,824	

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	COLUMBUS STREET				2
Type of Power Purchased (firm, dump, etc.)	FIRM				3
Voltage at Which Delivered	69000				4
Point of Metering	69000				5
Total of 12 Monthly Maximum Demands -- kW	213,281				6
Average load factor	65.5756%				7
Total Cost of Purchased Power	6,099,792				8
Average cost per kWh	0.0597				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	4,551	4,511			12
February	4,164	4,183			13
March	4,194	4,068			14
April	3,894	3,793			15
May	4,041	3,745			16
June	4,355	4,154			17
July	4,679	4,712			18
August	5,375	4,641			19
September	3,834	4,278			20
October	4,329	3,790			21
November	4,022	3,964			22
December	4,067	4,754			23
Total kWh (000)	51,505	50,593			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)

NONE

STEAM PRODUCTION PLANTS

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

Boilers

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

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

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

STEAM PRODUCTION PLANTS (cont.)

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

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated	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	X	1	1	1			
Total							<u><u>0</u></u>
							1

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)			
Total					0	0	0	0	0

1

SUBSTATION EQUIPMENT

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

Particulars (a)	Utility Designation					(f)
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	COLUMBUS LAKESHORE WEST RIVER					1
Voltage--High Side	69,000	13,200	13,200			2
Voltage--Low Side	13,200	4,160	4,160			3
Num. Main Transformers in Operation	3	1	1			4
Total Capacity of Transformers in kVA	60,000	6,750	6,750			5
Number of Spare Transformers on Hand	0	0	0			6
15-Minute Maximum Demand in kW	22,079					7
Dt and Hr of Such Maximum Demand	08/02/2007					8
	14:00					9
Kwh Output	102,099					10

SUBSTATION EQUIPMENT (continued)

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

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation					(r)
	(n)	(o)	(p)	(q)	(r)	
Name of Substation						24
Voltage--High Side						25
Voltage--Low Side						26
Num. of Main Transformers in Operation						27
Capacity of Transformers in kVA						28
Number of Spare Transformers on Hand						29
15-Minute Maximum Demand in kW						30
Dt and Hr of Such Maximum Demand						31
						32
Kwh Output						33

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	6,495	1,171	70,200	1
Acquired during year	256	12	875	2
Total	6,751	1,183	71,075	3
Retired during year	151	0	550	4
Sales, transfers or adjustments increase (decrease)	0	(11)	(352)	5
Number end of year	6,600	1,172	70,173	6
Number end of year accounted for as follows:				7
In customers' use	6,221	977	48,108	8
In utility's use	9	0		9
				10
Locked meters on customers' premises				11
In stock	370	195	22,065	12
Total end of year	6,600	1,172	70,173	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				
Metal Halide/Halogen	175	3	2,451	1
NONE		0		2
Sodium Vapor	100	378	178,075	3
Sodium Vapor	150	356	250,824	4
Sodium Vapor	200	162	152,635	5
Sodium Vapor	250	39	48,777	6
Sodium Vapor	400	1	1,972	7
Total		939	634,734	
Ornamental				
NONE				8
Sodium Vapor	100	12	5,653	9
Sodium Vapor	200	52	48,994	10
Sodium Vapor	250	33	41,273	11
Total		97	95,920	
Other				
Other	200	32	30,150	12
Total		32	30,150	

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.

594...major maintenance of underground lines had been done in 2006 & 2005. Also, employee time this year focused on substation reconstruction.
588...employee time related to updating records and mapping as part of the R&R Sytec implementation. We anticipate this will return to normal levels as the mapping and records are updated.

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

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

362...major substation reconstruction, PSC docket #5990-CE-102
391.1...implementation of the R&R Sytec system for mapping and property records.
392...2 new electric trucks were purchased in 2007.

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

362...retirements associated with major reconstruction of substation, PSC docket #5990-CE-102
392...vehicles were traded in during 2007 because of the above purchase. In addition, vehicles previously retired but never recorded was completed.

If Adjustments for any account are nonzero, please explain.

368...cost of transformer sold
392...reclassify 396 Power Operated Equipment that had previously reported in 392 Transportation Equipment
396...reclassify 396 Power Operated Equipment that had previously reported in 392 Transportation Equipment

Electric Distribution Meters & Line Transformers (Page E-28)

General footnotes

E-28 Adjustments on Transformers: One sold and ten adjusted because transformers purchased in 2007 were included in 2006 PSC report.
